



TOWN OF NEWINGTON, NH

TOWN REPORT YEAR ENDING DECEMBER 31, 2023

SCHOOL DISTRICT REPORT FY ENDING JUNE 30, 2023

The Old Piscataqua Bridge 1794-1855

In 1794 the Piscataqua River Bridge was constructed from Fox Point in Newington to what is now Cedar Point in Durham. It was the first bridge to cross the Piscataqua River, even before any of the Portsmouth bridges.

There were three sections to the Piscataqua Bridge: a pile bridge between Fox Point and Rock Island, an arch from Rock Island to Goat Island and a draw bridge from Goat Island to Cedar Point in Durham.

The arch of the bridge was the longest arch in the world at the time with a length of 244 feet.

In 1855 a disastrous ice floe from the Great Bay destroyed the bridge. The Piscataqua Bridge was standing for just over 60 years.



"View of the Bridge over the Piscataqua"

Taken from "Memorandums Taken in a Tour to the Eastern States in the Year 1797"

by Robert Gilmore (1776-1848)

Courtesy of Boston Public Library- (MS q G.35.3)

Newington says THANK YOU to Christopher Cross



Heartfelt gratitude is extended to Chris Cross for his exemplary service to the Town of Newington for over 30 years. Chris serves in numerous volunteer roles and has gained the respect of his peers, town employees and fellow residents.

Chris serves on the Newington Planning Board – and has for over 24 years, most of that time as Vice Chair. He also served our Town as a member of the Select Board, Conservation Commission, Recreation Committee, Highway Safety Committee, and the Historic District Commission.

At the State of New Hampshire level, Chris has represented Newington on the NH Department of Transportation Turnpike Expansion Committee

always advocating foremost for the interests of Newington residents as well as our businesses. Chris brought the idea for the Spaulding Turnpike underpass on Shattuck Way to fruition. This is a major thoroughfare for industrial traffic and a key development advantage for the town.

Chris became a Rockingham County Planning Commissioner in 1996 and continues to serve. Within this agency he has been a member of the Metropolitan Planning Organization (MPO) and the Technical Advisory Committee (TAC) for many years.

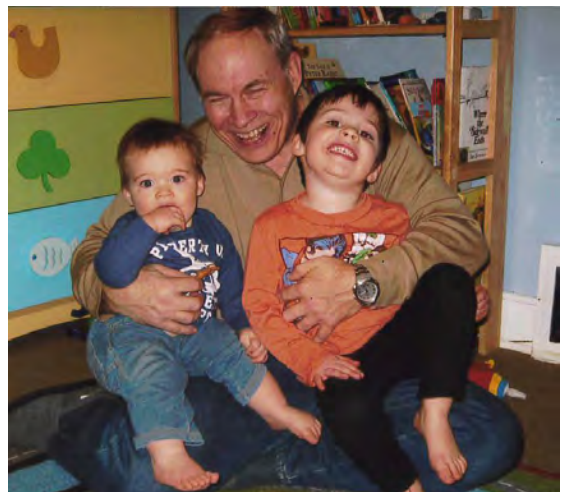
Chris is an excellent visionary in planning as well as a very talented engineer. He was instrumental in the execution of three Master Plan documents – critical for keeping Newington... 'Newington'. Along the way his steadfast leadership and vision is evident in the development we all see today.

Chris is a graduate of the United States Air Force Academy and served as a KC-135 Stratotanker pilot. He retired to Newington with his wife Cindy and daughter Kathryn. His daughter along with her husband Colin and grandchildren Nicholas and William love their visits back home! You may spot him getting onto a plane for a flight around the New England area!

For the countless hours of service to others and the greater good, the Town of Newington extends sincere appreciation and urges Chris to keep up his good work!



Chris and Cynthia Cross



Chris with grandchildren

TABLE OF CONTENTS

History of the Piscataqua River Bridge & Sketch.....	Inside Cover
Our Thanks to Christopher Cross	
Table of Contents.....	A
Newington Town Directory.....	B
Town Officers, Boards, Committees.....	C
Town Staff / Employees.....	F
2024 Town Warrant & MS-737 (Budget)	Blue Pages
2024 Town Meeting Minutes & Election Results	19

FINANCIAL REPORTS AND SUMMARIES

Auditor’s Financial Statements and Opinions.....	28
Department Expenditures.....	93
Town Wages.....	94
Tax Rate history	96
Tax Base Breakdown.....	97
Inventory of Valuations.....	98
Assessor’s Report	99
Top Tax Payers	99
Tax Collector / Town Clerk Report.....	100
Treasurer’s Financial General Fund Report.....	101
Trustees Report & Capital Reserve Accounts.....	103
Library Trustee Fund Report.....	107
Sewer Treasurer’s Report.....	108
General Fund Interim Trial Balance	109

DEPARTMENTS, COMMISSIONS, AND COMMITTEE REPORTS

Selectmen’s Report.....	110
Board of Adjustment Report.....	112
Cemetery Report	113
Code Enforcement Department Report	114
Conservation Commission & Conservation Fund Report.....	128
Economic Development Committee Report	120
Escrow Accounts	121
Office of Emergency Management.....	122
Fire Department Report	123
Highway Report.....	126
Langdon Library Report	127
Mosquito Control Report.....	130
Planning Board Report.....	131
Police Department Report	133
Recreation Committee Report.....	135
Sewer Commission Report	139
Town Department Hours and Schedules.....	140
Town Building Use Information	141

NEWINGTON SCHOOL DISTRICT

Report of Newington School District.....	142
2024 School District Warrant and MS-27 (Budget).....	Green Pages
2023 Annual Financial Report	183
Vital Statistics.....	228

TOWN DIRECTORY

Town Offices:

Phone: 603-436-7640

Town Administrator-Martha Roy	Ext. 6	mroy@newingtonnh.gov
Building Inspector/Health Officer- Jeremy Boston	Ext. 2	jboston@newingtonnh.gov sbly@newingtonnh.gov
Secretaries-Sylvia Bly & Eleanor Boy	Ext. 4	eboy@newingtonnh.gov
Town Clerk/Tax Collector-Doreen Caradonna	Ext. 1	dcaradonna@newingtonnh.gov
Town Planner-John Krebs	Ext. 3	jkrebs@newingtonnh.gov

Police Department: Chief Mike Bilodeau

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

Website: www.newingtonnhpd.com

Email: mbilodeau@newingtonnhpolice.gov

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: Ariel Wright

Phone: 603-431-4111

Town of Newington Website:

www.newington.nh.us



Photo Courtesy of Bruce Johnson, Lydia Lane

[B]

As of December 31, 2022

OFFICERS, BOARDS, COMMITTEES

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
BOARD OF SELECTMEN			BUDGET COMMITTEE		
<i>Bob Blonigen, Chair</i>	3 Yrs	2024	<i>John Lamson, Chair</i>	3 Yrs	2024
<i>Brandon Arsenault</i>	3 Yrs	2025	<i>Maggie Cooke</i>	3 Yrs	2026
<i>Chris Wayss</i>	3 Yrs	2026	<i>Rick Stern</i>	3 Yrs	2024
TREASURER			<i>Cyndi Lyons</i>	Apptd.	2024
<i>Tracy Adams</i>	3 Yrs	2025	<i>Jennifer Kent Weiner</i>	3 Yrs	2025
<i>Victoria Eversman, Deputy</i>	1 Yr	2024	<i>Alan Wilson</i>	3 Yrs	2026
TOWN CLERK/TAX COLLECTOR			<i>Jeff Semprini</i>	3 Yrs	2025
<i>Doreen Caradonna</i>	3 Yrs	2026	<i>Emily Savinelli, Vice-Chair</i>	3 Yrs	2025
<i>Sue Newcomer, Deputy Town Clerk</i>	1 Yr	2024	<i>James Belanger</i>	3 Yrs	2026
BOARD OF FIRE ENGINEERS			<i>Jeremy Boston, School Bd. Rep.</i>		
<i>James Fabrizio,</i>	3 Yrs	2024	<i>Chris Wayss, Selectmen's Rep.</i>		
<i>Ann Hebert</i>	3 Yrs	2026			
<i>John Klanchesser, Chair</i>	3 Yrs	2025	CONSERVATION COMMISSION		
POLICE COMMISSION			<i>Jane Hislop, Chair</i>	3 Yrs	2025
<i>William Wright</i>	3 yrs	2024	<i>Derick Willson</i>	3 Yrs	2024
<i>F. Jackson Hoyt</i>	3 Yrs	2025	<i>Laura Rogers</i>	3 Yrs	2024
<i>Brenda Blonigen, Chair</i>	3 Yrs	2026	<i>Bill Murray, Alternate</i>	3 Yrs	2024
SEWER COMMISSION			<i>Benjamin Hutchins</i>	3 Yrs	2024
<i>Jack O'Reilly</i>	3 Yrs	2025	<i>Jim Weiner</i>	3 Yrs	2024
<i>Tom Hazelton</i>	3 Yrs	2026	<i>Andrew Meigs</i>	3 Yrs	2024
<i>Rick Stern</i>	3 Yrs	2024			
HISTORIC DISTRICT COMMISSION			LIBRARY TRUSTEES		
<i>Peggy Lamson</i>	3 Yrs	2026	<i>Jack O'Reilly, Chair</i>	3 Yrs	2024
<i>Alan Wilson</i>	3 Yrs	2025	<i>Alexandra Jacuch</i>	2 Yrs	2025
<i>John Chamberlain, Chair</i>	3 Yrs	2025	<i>Meghann Wayss, Treasurer</i>	3 Yrs	2024
<i>John Lamson</i>	3 Yrs	2025	<i>Paul Pelletier</i>	3 Yrs	2025
<i>Kara Anderson</i>	3 Yrs	2025	<i>Ted Karabinas</i>	3 Yrs	2026
<i>Becky St. Germain</i>	3 Yrs	2025	<i>Lillian Wilson, Alternate</i>	1 Yr	2024
<i>Katie Moody, Alternate</i>	3 Yrs	2023	MODERATOR		
<i>Bob Blonigen, Selectmen's Rep</i>			<i>Jack O'Reilly</i>	2 Yrs	2024
			HIGHWAY SAFETY COMMITTEE		
TRUSTEES OF THE TRUST FUND			<i>Mike Bilodeau, Police Chief</i>		
<i>Jennifer Mulstay</i>	3 Yrs	2026	<i>EJ Hoyt, Fire Chief</i>		
<i>Jill Boynton, Chair</i>	3 Yrs	2025	<i>Len Thomas, Road Agent</i>		
<i>Gina Gilmore</i>	3 Yrs	2024	<i>Bob Blonigen, Selectmen's Rep</i>		

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
PLANNING BOARD			BOARD OF ADJUSTMENT		
<i>Denis Hebert, Chair</i>	3 Yrs	2024	<i>Jennifer Kent Weiner, Chair</i>	3 Yrs	2025
<i>Christopher Cross, Vice-Chair</i>	3 Yrs	2026	<i>John Frink</i>	3 Yrs	2024
<i>Jim Weiner</i>	3 Yrs	2025	<i>Peter Welch, Vice-Chair</i>	3 Yrs	2024
<i>Peter Welch</i>	3 Yrs	2024	<i>Emily Savinelli</i>	3 yrs	2026
<i>Russell Cooke</i>	3 Yrs	2026	<i>Bob Byrnes</i>	3 Yrs	2024
<i>Ben Johnson</i>	3 Yrs	2025	<i>Roger Dieker, Alternate</i>	3 Yrs	2025
<i>Rick Stern, Alternate</i>	3 Yrs	2025	<i>Meghann Wayss, Alternate</i>	3 Yrs	2026
<i>Jillian Semprini, Alternate</i>	3 Yrs	2026	<i>Derick Willson, Alternate</i>	3 Yrs	2024
<i>Bob Blonigen, Selectmen's Rep.</i>	EMERGENCY MANAGEMENT				
RECREATION COMMITTEE			<i>Mike Bilodeau, Police Chief</i>		
<i>Jessica Morgan</i>	1 Yr	2024	<i>EJ Hoyt, Fire Chief</i>		
<i>Rebecca Navelski, Chair</i>	2 Yrs	2024	<i>Bob Blonigen, Selectmen's Rep</i>		
<i>Jillian Semprini</i>	2 Yrs	2024			
<i>Dana Nowell</i>	1 Yr	2024	SUPERVISOR OF THE CHECKLIST		
<i>Kat Johnson</i>	3 Yrs	2025	<i>Meredith Marconi</i>	6 Yrs	2028
<i>Adrianna Huggett</i>	3 Yrs	2025	<i>Sheryl Bagley</i>	3 Yrs	2026
<i>Jarrad Savinelli</i>	2 Yr	2024	<i>Heidi Stortz</i>	1 Yr	2024
<i>Jack O'Reilly</i>	1 Yr	2024			
<i>Bill Wright</i>	3 Yrs	2025	BALLOT CLERKS		
<i>Brandon Arsenault, Selectmen's Rep</i>			<i>Ken Ernstoff</i>	1 Yr	2024
HEALTH OFFICER			<i>Nellann Hiatt</i>		
<i>Jeremy Boston</i>	3 Yrs	2025	<i>Sara Zoe Patterson</i>	1 Yr	2024
DEPUTY HEALTH OFFICER			<i>Sharon Brown</i>		
<i>Pat Moynihan</i>	3 Yrs	2024	<i>Lynn Bullock</i>	1 Yr	2024
CEMETERY TRUSTEES			<i>Donna Quinn</i>		
<i>Alan Wilson, Chair</i>	3 Yrs	2024	<i>Jennifer Mulstay</i>	1 Yr	2024
<i>Margaret Lamson</i>	3 Yrs	2025	<i>Wil Gilbert</i>	1 Yr	2024
<i>Cosmas Iocovozzi</i>	3 Yrs	2026	<i>Dennis Lazzara</i>	1 Yr	2024
DOCKMASTER			<i>Victoria Eversman</i>		
<i>Peter Welch</i>	3 Yrs	2024			
FIRE WARDEN					
<i>EJ Hoyt</i>	3 Yrs	2026	ELECTION OFFICIALS		
PDA REPRESENTATIVE			<i>Elisabeth Connors</i>		
<i>Margaret Lamson</i>	3 Yrs	2024	<i>Mary Wahl</i>	1 Yr	2024

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
ECONOMIC DEVELOPMENT COMM			STONE SCHOOL COMMITTEE		
<i>Vacant</i>	2 Yrs	2023	<i>Chris Wayss, Chair</i>	1 Yr	2024
<i>Kara Anderson</i>	2 Yrs	2024	<i>John Lamson</i>	1 Yr	2024
<i>Bob Raymond</i>	2 Yrs	2023	<i>John Chamberlain</i>	1 Yr	2024
<i>Brian Semprini</i>	2 Yrs	2024	<i>Laura Coleman</i>	1 Yr	2024
<i>Vacant</i>	2 Yrs	2023	<i>Kara Anderson</i>	1 Yr	2024
<i>Alicia Busconi</i>	2 Yrs	2023	<i>Denis Hebert</i>	1 Yr	2024
<i>Vacant</i>	2 Yrs	2023	<i>John Krebs</i>	1 Yr	2024
<i>Brandon Arsenault, Selectmen's Rep</i>			<i>Rick Stern</i>	1 Yr	2024
			<i>Jeremy Boston</i>	1 Yr	2024

NEWINGTON STAFF and EMPLOYEES

TOWN HALL STAFF	FIRE DEPARTMENT
Martha Roy, Town Administrator	EJ Hoyt, Chief
Sheryl Bagley, Finance Director	Patrick Moynihan, Assistant Chief
Eleanor Boy & Sylvia Bly, Secretaries	Crystal Ruhland, Secretary
TOWN PLANNER	Lt. John McCooey
John Krebs	Lt. Jonathan March
LANGDON LIBRARY	Lt Jonathan Connors
Lara Berry, Director	Lt Brandon Lisowski
Theresa Tomlinson, Administrative Coordinator and Interlibrary Loan Librarian	FF David Corcoran
Brittany Post, Programming Assistant	FF Andrew Belair
Debra Obertanec, Cataloging Assistant	FF Jessica Plante
Tonya Brown, Substitute	FF Joseph Isabel
Jane Kendall, Substitute	PT FF Michael Devine
Jay Riley, Substitute	PT FF Alexandria Gorski
Debra Kohlhase, Substitute	PT FF Jared Graham
Paula Knox, Substitute	PT FF Colin Hickman
Dody Hogan, Substitute	PT FF Carter Clay
POLICE DEPARTMENT	PT FF Cameron Quigley
Michael Bilodeau, Chief	PT FF Kyle Haas
Taylor Fiore, Executive Secretary	PT FF Andrew Martino
Keri Wareing, Accreditation Manager	
Captain Brandon Smart	
Sergeant Andrew Wood	
Detective Sean O'Reilly	
Patrol Officer James Meyers	BLDG INSPECTOR/CODE ENFORCEMENT
Patrol Officer Jared Arsenaault	Jeremy Boston
Patrol Officer Ethan Jones	INSPECTORS
Patrol Officer Brian Whyte	Mike Regan, Electrical
Patrol Officer Kyle Hume	Robert Hart, Jr., Plumbing
Prosecutor Brian Newcomer (part time)	
Patrol Officer Tim McClare (part time)	TRANSFER STATION
Patrol Officer Scott Blaisdell (part time)	Craig Daigle, Superintendent
Patrol Officer Douglas Lorenz (part time)	Frank Reinhold, Assistant
Patrol Officer Jessica Auger (part time)	David Obertanec, Assistant
	Badger Baird, Assistant
HIGHWAY	
Len Thomas, Road Agent	PLOW DRIVERS
Frank Burovac	Matt Coleman
Frank Reinhold	Joe Reid III
	Joe Walsh

**STATE OF NEW HAMPSHIRE
2024 TOWN WARRANT**

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

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 12, 2024 to act on Articles 1-2. The polls will open at 8:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 3-16 will resume at the Newington Town Hall on Saturday, March 16, 2024 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) Library Trustee for 2 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) School Board member for 3 years; One (1) Town Clerk/Tax Collector for 3 years; One (1) Moderator for 2 years, One (1) School District Clerk for 3 years, One (1) School District Moderator for 3 years, One (1) School District Treasurer for 3 years.

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

Amendment #1: To Eliminate Nursing Homes as a Permitted Use in SECTION 3. B. Commercial Zoning District "C" and Delete the Definition of Nursing Home in SECTION 2 - List of Definitions as follows:

SECTION 3.B - Commercial District:

Uses Permitted: Retail, offices, research & development facilities, light manufacturing, restaurants, motels, hotels, theaters, storage facilities, barber & beauty shops, laundries, repair shops, places for public worship, indoor recreational facilities such as bowling alleys, roller skating rinks, and vehicle dealers (sale, rental, or leasing), hospitals, **nursing homes**, schools, conference centers, and facilities to treat the developmentally disabled.

SECTION 2 - List of Definitions

~~**Nursing Home:** Any dwelling place licensed by the State of New Hampshire in which three or more aged, disabled or ill persons who are dependent or not capable of properly caring for themselves are housed and furnished with meals, whether served in~~

~~a central dining room or otherwise, and nursing care for compensation. This includes "convalescent facilities" and "rest homes" or "elderly congregate care residential facilities" limited to persons fifty-five (55) years of age or older with a present or anticipated future need for on-site nursing care.~~

ARTICLE 3: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Eight Million, Seven Hundred Fifty-Six Thousand, Nine Hundred and Fifteen Dollars* (\$8,756,915) 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)

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of One Hundred, One Thousand, Six Hundred Eighty-Three Dollars (\$101,683) to convert the third firefighter position on each of the four shifts from part time to full time. This amount includes the additional costs for salaries, benefits, and retirement.

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

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of *Sixty Thousand Dollars* (\$60,000) 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 \$60,000 last year. As of Dec. 31, 2023 this fund had a balance of \$353,880.

ARTICLE 6: 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 Road Work Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 2001; as of Dec. 31, 2023 this fund had a balance of \$404,820.

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars* (\$15,000) 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, added \$30,000 last year. As of Dec. 31, 2023 this fund had a balance of \$45,583.

ARTICLE 8: To see if the town will vote to establish a Town Hall Computer Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the replacement of Computer equipment, servers, and other IT technology at Town Hall and further to raise and appropriate the sum of Twelve Thousand, Five Hundred Dollars (\$12,500) to be placed in said fund with the Board of Selectmen named as Agents to Expend.

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

ARTICLE 9: To see if the town will vote to raise and appropriate the sum of Eight Thousand Five Hundred Dollars (\$8,500.00) to be placed in the police related Body Worn Cameras and Cruiser Mounted Audio and Video 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 2022; added \$5,000. last year. As of December 31, 2023 this fund had a balance of \$7,582.
Fund Cap: \$50,000

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of *Six Thousand, Five Hundred, Seventy-Three Dollars* (\$6,573) to be placed in the Municipally Owned Bridges Maintenance, Construction or Reconstruction Capital Reserve Fund. This sum to come from unassigned fund balance. No amount to be raised by taxation.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. in 2023, added \$23,691. last year. As of Dec. 31, 2023 this fund had a balance of \$23,714.

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of *Five Thousand* (\$5,000) to be placed in the Replacement of Major Fire Department 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 2021; added \$5,000. last year. As of Dec. 31, 2023 this fund had a balance of \$3,124.
Fund Cap: \$25,000

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *Two Thousand, Five Hundred Dollars* (\$2,500.00) to be placed in the Police Computer Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)
Est. 2021; added \$10,000 last year As of December 31, 2023 this fund had a balance of \$3,359.
Fund Cap: \$35,000

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *One Thousand, Five Hundred Dollars* (\$1,500.00) 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. 1998; Added \$5,000 last year. As of Dec. 31, 2023 this fund had a balance of \$15,314.
Fund Cap \$25,000.

ARTICLE 14: For purposes of clarification and confirmation, to see if the Town will affirm the current dog ordinance of the Town of Newington, which was established by Newington voters at the 1980 General Election, and which was augmented by the Select Board in 2016, and modified again by the voters at the 2019 Town Meeting:

Dogs on all Town Owned & Public properties in the Town of Newington are subject to the New Hampshire Dog Control Law, RSA 466:30-a, RSA 466:31, and RSA 466:31-a, including all penalty provisions therein. Dogs must be leashed at all times on the following Town-owned properties: Old Town Hall, Grove Picnic Area, all playgrounds and ballfields, and on all public rights of way. Dogs are prohibited in the cemetery, except that leashed dogs may be allowed in the cemetery with the prior written consent of the Cemetery Trustees.

RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 15: By Petition: Shall the following provisions pertaining to elections be adopted? All voting shall be by paper ballot and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices.

NOT RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 16: To hear the report of the Moderator on the election of officers.

Given under our hands and seal this 22nd day of February 2024.

We certify and attest that on or before the 22nd day of February 2024, we posted a true and attested copy of the within Warrant at the place of the 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



Robert Blonigen
Chair



Brandon Arsenault
Selectman



Christian Wayss
Selectman



Proposed Budget
Newington

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

Form Due Date: 20 Days after the Annual Meeting

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

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
John Lamson	Chairman	
Emily Savinelli	Vice Chair	
Christian Wayss	Selectmen's Representative	
Jeremy Boston	School Board Representative	
Jennifer Kent Weiner	Member	
Alan Wilson	Member	
Jaime Belanger	Member	
Jeff Semprini	Member	
Rick Stern	Member	
Maggie Cooke	Member	
Cyndi Lyons	Member	

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

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



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's period ending 12/31/2024 (Recommended)	Budget Committee's period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	03	\$367,109	\$361,952	\$384,034	\$0	\$384,034	\$0
4140	Election, Registration, and Vital Statistics	03	\$6,720	\$8,995	\$26,889	\$0	\$26,889	\$0
4150	Financial Administration	03	\$184,126	\$220,622	\$221,348	\$0	\$221,348	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$46,018	\$45,001	\$50,001	\$0	\$50,001	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	03	\$159,483	\$171,865	\$178,049	\$0	\$178,049	\$0
4194	General Government Buildings	03	\$191,144	\$199,088	\$236,977	\$0	\$236,977	\$0
4195	Cemeteries	03	\$17,535	\$20,103	\$77,361	\$0	\$77,361	\$0
4196	Insurance Not Otherwise Allocated	03	\$254,685	\$269,488	\$326,321	\$0	\$326,321	\$0
4197	Advertising and Regional Associations	03	\$48,138	\$48,138	\$34,232	\$0	\$34,232	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	General Government Subtotal		\$1,274,958	\$1,345,252	\$1,535,212	\$0	\$1,535,212	\$0
Public Safety								
4210	Police	03	\$1,801,808	\$2,017,483	\$2,088,647	\$0	\$2,088,647	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	03	\$2,134,369	\$2,146,959	\$2,242,125	\$0	\$2,242,125	\$0
4240	Building Inspection	03	\$167,616	\$174,989	\$186,613	\$0	\$186,613	\$0
4290	Emergency Management	03	\$16,709	\$20,670	\$20,226	\$0	\$20,226	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$4,120,502	\$4,360,101	\$4,537,611	\$0	\$4,537,611	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$619,768	\$572,054	\$578,800	\$0	\$578,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$14,946	\$16,700	\$13,700	\$0	\$13,700	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$634,714	\$588,754	\$592,500	\$0	\$592,500	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$101,119	\$86,076	\$87,152	\$0	\$87,152	\$0
4324	Solid Waste Disposal	03	\$83,578	\$82,200	\$91,410	\$0	\$91,410	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$184,697	\$168,276	\$178,562	\$0	\$178,562	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	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
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	03	\$31,475	\$30,650	\$1	\$0	\$1	\$0
4415	Health Agencies and Hospitals	03	\$0	\$1	\$1	\$0	\$1	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$31,475	\$30,651	\$2	\$0	\$2	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration		\$0	\$0	\$0	\$0	\$0	\$0
4442	Direct Assistance	03	\$2,000	\$1	\$1	\$0	\$1	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$2,000	\$1	\$1	\$0	\$1	\$0
Culture and Recreation								
4520	Parks and Recreation	03	\$178,913	\$209,530	\$141,700	\$0	\$141,700	\$0
4550	Library	03	\$245,661	\$271,624	\$281,744	\$0	\$281,744	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	03	\$2,506	\$22,391	\$9,550	\$0	\$9,550	\$0
	Culture and Recreation Subtotal		\$427,080	\$503,545	\$432,994	\$0	\$432,994	\$0
Conservation and Development								
4611	Conservation Administration	03	\$1,708	\$9,342	\$9,342	\$0	\$9,342	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration	03	\$4,715	\$13,110	\$6,831	\$0	\$6,831	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$6,423	\$22,452	\$16,173	\$0	\$16,173	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for Appropriations for period ending 12/31/2024		Budget Committee's Appropriations for Appropriations for period ending 12/31/2024	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$23,522	\$23,522	\$24,497	\$0	\$24,497	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$4,148	\$4,148	\$3,174	\$0	\$3,174	\$0
4723	Interest on Tax and Revenue Anticipation Notes	03	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$27,670	\$27,671	\$27,672	\$0	\$27,672	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	03	\$165,270	\$113,666	\$81,000	\$0	\$81,000	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$165,270	\$113,666	\$81,000	\$0	\$81,000	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	03	\$1,295,605	\$1,305,912	\$1,355,188	\$0	\$1,355,188	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$1,295,605	\$1,305,912	\$1,355,188	\$0	\$1,355,188	\$0
	Total Operating Budget Appropriations				\$8,756,915	\$0	\$8,756,915	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	05	\$60,000	\$0	\$60,000	\$0
			<i>Purpose: Approp to Ambulance/Major Med Equip CRF</i>			
4915	To Capital Reserve Funds	06	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: Appropriate to Major Road Work CRF</i>			
4915	To Capital Reserve Funds	07	\$15,000	\$0	\$15,000	\$0
			<i>Purpose: Approp funds to Highway Vehicles CRF</i>			
4915	To Capital Reserve Funds	08	\$12,500	\$0	\$12,500	\$0
			<i>Purpose: Est Town Hall Computer Equipment CRF and add funds</i>			
4915	To Capital Reserve Funds	09	\$8,500	\$0	\$8,500	\$0
			<i>Purpose: Approp to Police Body Worn Cameras & Cruiser Moun</i>			
4915	To Capital Reserve Funds	10	\$6,573	\$0	\$6,573	\$0
			<i>Purpose: Add funds to Bridge CRF</i>			
4915	To Capital Reserve Funds	11	\$5,000	\$0	\$5,000	\$0
			<i>Purpose: Approp to Replacement of Major Fire Dept Equipment</i>			
4915	To Capital Reserve Funds	12	\$2,500	\$0	\$2,500	\$0
			<i>Purpose: Approp funds to Police Computer Equipment CRF</i>			
4915	To Capital Reserve Funds	13	\$1,500	\$0	\$1,500	\$0
			<i>Purpose: Approp to Police Dept Radio/Electronics CRF</i>			
Total Proposed Special Articles			\$136,573	\$0	\$136,573	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4220	Fire	04	\$101,683	\$0	\$101,683	\$0
Purpose: Create 4 new firefighter FT positions						
Total Proposed Individual Articles			\$101,683	\$0	\$101,683	\$0



New Hampshire
 Department of
 Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	03	\$1,411	\$2,185	\$2,185
3186	Payment in Lieu of Taxes	03	\$20,388	\$22,550	\$22,550
3187	Excavation Tax	03	\$1,000	\$1,200	\$1,200
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$7,103	\$7,000	\$7,000
			\$29,902	\$32,935	\$32,935
			Taxes Subtotal		
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$1,105	\$1,418	\$1,418
3220	Motor Vehicle Permit Fees	03	\$365,782	\$400,000	\$400,000
3230	Building Permits	03	\$171,711	\$185,375	\$185,375
3290	Other Licenses, Permits, and Fees	03	\$5,619	\$5,910	\$5,910
			\$544,217	\$592,703	\$592,703
			Licenses, Permits, and Fees Subtotal		
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
			\$0	\$0	\$0
			From Federal Government Subtotal		
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$77,218	\$77,000	\$77,000
3353	Highway Block Grant	03	\$38,308	\$38,300	\$38,300
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



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	03	\$293	\$293	\$293
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	03	\$10,781	\$11,988	\$11,988
State Sources Subtotal			\$126,600	\$127,581	\$127,581

Charges for Services

3401	Income from Departments	03	\$329,302	\$347,073	\$347,073
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$329,302	\$347,073	\$347,073

Miscellaneous Revenues

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	03	\$6,580	\$11,872	\$11,872
3502	Interest on Investments	03	\$45,964	\$46,372	\$46,372
3503	Other	03	\$19,507	\$30,800	\$30,800
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	03	\$1,334	\$1,334	\$1,334
Miscellaneous Revenues Subtotal			\$73,385	\$90,378	\$90,378

Interfund Operating Transfers In

3911	From Revolving Funds		\$0	\$0	\$0
------	----------------------	--	-----	-----	-----



New Hampshire
 Department of
 Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	03	\$1,305,912	\$1,355,188	\$1,355,188
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	03	\$17,750	\$76,950	\$76,950
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$1,323,662	\$1,432,138	\$1,432,138
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10	\$0	\$6,573	\$6,573
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$6,573	\$6,573
	Total Estimated Revenues and Credits		\$2,427,068	\$2,629,381	\$2,629,381



Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$8,756,915	\$8,756,915
Special Warrant Articles	\$136,573	\$136,573
Individual Warrant Articles	\$101,683	\$101,683
Total Appropriations	\$8,995,171	\$8,995,171
Less Amount of Estimated Revenues & Credits	\$2,629,381	\$2,629,381
Estimated Amount of Taxes to be Raised	\$6,365,790	\$6,365,790



Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,995,171
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$24,497
3. Interest: Long-Term Bonds & Notes	\$3,175
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>)	\$27,672
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$8,967,499
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$896,750
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>	\$9,891,921

**STATE OF NEW HAMPSHIRE
2023 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 14, 2023 to act on Articles 1-2. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 3-22 will resume at the Newington Town Hall on Saturday, March 18, 2023 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; One (1) Library Trustee for 3 years; One (1) Library Trustee for 2 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 3 years; One (1) Supervisor of the Checklist for 1 year; Three (3) Budget Committee members for 3 years; One (1) School Board member for 3 years; One (1) School Board member for 1 year; One (1) Town Clerk for 1 year; One (1) School District Clerk for 1 year.

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 amend **Article II Definitions, Section 2 - List of Definitions** and Article VII - Dimensional Requirements by DELETING the following language (~~stricken through~~) and replacing it with a new (underlined) language as follows:

Article II - Definitions, Section 2 - List of Definitions

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

Building Height: The vertical difference between the average grade of the four outside corners of the foundation of the building at grade and the highest roof line or parapet wall. Chimneys, vents or utility service structures shall not be included in the measurement of vertical dimensions.

Article VII - Dimensional Requirements

SECTION 1:

A. Non-Residential Building Height Limits: The above referenced height limits shall not apply to church spires, belfries, cupolas, domes, monuments, water towers, transmission towers, chimneys, conveyors, derricks, radio and television towers, and other structures not intended for human occupancy.

B. Residential Building Height Limits: The Planning Board may grant a Conditional Use Permit to allow buildings to exceed the height limits if it finds, based on the information and testimony submitted with respect to the application, that conditions presented in this Section have been met. Granting of a Conditional Use Permit shall authorize the applicant to apply for a building permit once all other applicable town, state and federal requirements have been complied with.

Standards:

1. The building is specifically authorized under the terms of this Ordinance;
2. The building will not devalue abutting property;
3. The building will be compatible with the neighborhood and with adjoining or abutting uses in the area in which it is to be located;
4. The building is adequately set back from property lines such that the taller height won't impact the abutting properties. A greater building setback may be required if a taller building is approved;
5. The higher building height does not result in a life safety or fire safety issue;

Explanatory Note: This amendment allows for new (residential) buildings that are built on sloping lots to be built taller than the previous definition permitted. The Amendment also corrects Special Exception language.

Article 2 Passes 82 YES 19 NO

ARTICLE 3: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Eight Million, Four Hundred Sixty-Six Thousand, Two Hundred and Eighty-One dollars (\$8,466,281) 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 (11-0)

No discussion: ARTICLE PASSES

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) 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 (11-0)

Est. in 1986, Revised in 1998 and 2020; added \$200,000 last year. As of December 31, 2022, this fund had a balance of \$516,907.

No discussion: ARTICLE PASSES

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) 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 (11-0)

Est. in 1998; added \$50,000 last year. As of December 31, 2022, this fund had a balance of \$285,172

No discussion: ARTICLE PASSES

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) 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 (11-0)

Est. in 2006; added \$15,000 last year. As of December 31, 2022, this fund had a balance of \$15,096.

No discussion: ARTICLE PASSES

ARTICLE 7: To see if the town will vote to raise and appropriate the sum of *Twenty Thousand dollars* (\$20,000) to be placed in the Library Building Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 2011. Added \$20,000 last year. As of December 31, 2022, this fund had a balance of \$32,265.

No discussion: ARTICLE PASSES

ARTICLE 8: To see if the town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Police Computer Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 2021; added \$10,000 last year. As of December 31, 2022, this fund had a balance of \$20,082.

FUND CAP: \$35,000

No discussion: ARTICLE PASSES

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be added to the Historical Preservation Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 2022; added \$10,000 last year. As of December 31, 2022 this fund had a balance of: \$10,006.

No discussion: ARTICLE PASSES

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Replacement of Major Fire Department Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Est. in 2021; added \$5,000 last year. As of December 31, 2022 this fund had a balance of: \$10,053.

FUND CAP: \$25,000

No discussion: ARTICLE PASSES

ARTICLE 11: 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 related Body Worn Cameras and Cruiser Mounted Audio and Video Equipment Capital Reserve Fund.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)
Est. in 2022; added \$2,500 last year. As of December 31, 2022, this fund had a balance of \$2,502.

No discussion: ARTICLE PASSES

ARTICLE 12: 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 (11-0)
Est. in 1998; added \$5,000 last year. As of December 31, 2022, this fund had a balance of \$10,006.
FUND CAP: \$25,000.

No discussion: ARTICLE PASSES

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *Four Thousand, Five Hundred and Sixty-Two Dollars* (\$4,562.) to be placed in the Major Repairs 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 (11-0)
Est. in 2020. As of December 31, 2022, this fund had a balance of \$45,819.
FUND CAP: \$50,000

No discussion: ARTICLE PASSES

ARTICLE 14: To see if the Town will establish a Municipally Owned Bridges Maintenance, Construction or Reconstruction Capital Reserve Fund under the provisions of RSA 35:1 for the maintenance, construction or reconstruction of municipally owned bridges and further to raise and appropriate the sum of *Twenty-Three Thousand, Six Hundred and Ninety-One Dollars* (\$23,691) to be placed in said fund with the Board of Selectmen named as Agents to Expend.

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

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (11-0)

Clarification given by Selectman Brandon Arsenault.

No discussion: ARTICLE PASSES

ARTICLE 15: To see if the Town will vote to approve the readoption of the Optional Veteran's Tax Credit (RSA 72:28 II) to allow for the expansion of the criteria needed to qualify for the Optional Veteran's Tax Credit to now include those service members who have not yet been discharged from service from the armed services and meet the eligibility requirements in revised RSA 72:28 and RSA 21:50? The readoption of the Optional Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from active service.

Note: If this Article does not pass the Optional Tax Credit would revert to the Standard Veteran Tax Credit under RSA 72:28-I, and as of April 1, 2023, the Standard Veteran Tax Credit would be in place and reduce the Veteran Tax Credit from \$750 to \$50 per year.

No discussion: ARTICLE PASSES

ARTICLE 16: To see if the Town will vote to approve the readoption of the All Veteran's Tax Credit (RSA 72:28.b) to allow for the expansion of the criteria needed to qualify for the All Veteran's Tax Credit to now include those service members who have not yet been discharged from the armed services and meet the eligibility requirements in revised RSA 72:28 and RSA 21:50? The readoption of the All Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements of (RSA 72:28.b) but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from active service.

Note: If this Article does not pass the All Veteran Tax Credit would revert to the Standard Veteran Tax Credit under RSA 72:28-I, and as of April 1, 2023, the Standard Veteran Tax Credit would be in place and reduce the Veteran Tax Credit from \$750 to \$50 per year.

No discussion: ARTICLE PASSES

The Moderator asked all Veterans to stand and be recognized.

ARTICLE 17: To see if the Town will vote to change the amount of land use change tax revenues collected by the Town annually pursuant to RSA 79-A from 100% of such

revenues that are collected annually for deposit in the Town's existing Conservation Fund and instead specify that it will be the first \$250,000 of the annual current use taxes that are collected which shall be deposited in the existing Conservation Fund, provided further that once the conservation fund contains \$250,000. no further land use change tax funds shall be deposited in the existing Conservation Fund account during that year.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN & CONSERVATION COMMISSION

Clarification given by Selectman Brandon Arsenault.

No discussion: ARTICLE PASSES

ARTICLE 18: To see if the Town will vote to establish a Perpetual Conservation Trust Fund per RSA 31:19-a for the purpose of Conservation land use acquisition and Conservation land use purposes. All land use change tax payments, other than the land use change tax payments that are to be deposited in the existing Conservation Fund per warrant article #17, shall be deposited in this Perpetual Conservation Trust Fund. The interest generated in this new Perpetual Conservation Trust Fund shall be transferred to the existing Conservation Fund at the end of each calendar year, up to but not exceeding any existing Conservation Fund cap level. Town Meeting vote is required to expend monies from this fund. After Town Meeting approval the Selectmen are authorized Agents to Expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN & CONSERVATION COMMISSION

No discussion: ARTICLE PASSES

ARTICLE 19: To see if the Town will vote to discontinue the 2020 Cemetery Capital Reserve Fund (for construction and/or other improvements). Said funds, with accumulated interest to date of withdrawal (\$4,035 as of 12 30 22), are to be transferred to the municipality's general fund. (Majority vote required).

No discussion: ARTICLE PASSES

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of *Four Thousand Thirty-Five dollars* (\$4,035) to be placed in the 2005 Cemetery Improvements Capital Reserve Fund. This sum to come from unassigned fund balance. This represents the funds from the discontinuation of the Cemetery Capital Reserve Fund listed in Article 19. No amount to be raised by taxation. This article is contingent on the passage of Article 19.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-0)
 Est. in 2005. As of December 31, 2022 this fund had a balance of \$22,426.

No discussion: ARTICLE PASSES

ARTICLE 21: To see if the Town will vote to establish the following ordinance regulating the sale of Cemetery Lots: Each Burial Site (41" x 10') will be sold at a cost of Six Hundred Dollars (\$600.00), to be used for General Maintenance of the Cemetery. Proceeds from the sales to be deposited in the Cemetery Maintenance Expendable Trust fund.

No discussion: ARTICLE PASSES

ARTICLE 22: To hear the report of the Moderator on the election of officers:

Board of Selectmen - 3 Years

Christian Wayss 86

Town Clerk/Tax Collector -1 Year

Doreen Caradonna 99

Board of Fire Engineers -3 Years

Ann Hyland Hebert 86

Sewer Commission - 3 Years

Thomas B Hazelton 96

Trustee of Trust Funds - -3 Years

Jennifer Mulstay 91

Cemetery Committee - 3 Years

Cosmos Iocovozzi (write in) 15

Budget Committee - 3 for 3 Years

James Belanger 84

Margaret Cooke 82

Alan Wilson 80

Library Trustee - 3 Years

Ted Karabinas 95

Library Trustee - 2 Years

Alexandra Jacuch 94

Planning Board - 3 Years

Christopher Cross 81

Russell Cooke 82

Supervisor of the Checklist - 3 Years

Sheryl Bagley 97

Supervisor of the Checklist - 1 Year

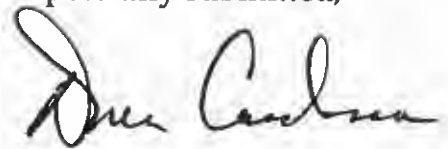
Heidi Stortz 94

Police Commission - 3 Years

Brenda Blonigen 89

After reading the results of the Election, Moderator O'Reilly instructed all newly elected officials to see the Town Clerk to be sworn into office. Town Meeting was adjourned at 10:57 AM.

Respectfully submitted,



Doreen Caradonna
Town Clerk/Tax Collector
Town of Newington, NH
March 18, 2023

TOWN OF NEWINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2022

and

Independent Auditor's Report

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

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	
MANAGEMENT’S DISCUSSION AND ANALYSIS	i-vi
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
E Statement of Net Position – Proprietary Funds	7
F Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	8
G Statement of Cash Flows – Proprietary Funds	9
H Statement of Fiduciary Net Position – Fiduciary Funds	10
I Statement of Changes in Fiduciary Net Position – Fiduciary Funds	11
NOTES TO BASIC FINANCIAL STATEMENTS	12-37
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	38
2 Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability	39

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

TABLE OF CONTENTS (CONTINUED)

	<u>Page(s)</u>
REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)	
3 Schedule of Town OPEB Contributions	40
4 Schedule of Changes in the Town's Total OPEB Liability and Related Ratios	41
5 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability	42
6 Schedule of Town Pension Contributions	43
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	44

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Newington, New Hampshire

Opinions

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

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, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Newington, New Hampshire's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Newington, New Hampshire's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's 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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Vashon Clukay & Company PC

Manchester, New Hampshire
February 15, 2024

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT’S DISCUSSION AND ANALYSIS
Year Ending December 31, 2022

Presented herewith please find the Management’s Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2022. 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, proprietary funds and fiduciary funds.

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

Proprietary funds – 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 governmental 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, 2022 and 2021 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Capital and other assets:						
Capital assets	\$ 6,874,389	\$ 7,097,555	\$ 9,638,042	\$ 9,984,538	\$ 16,512,431	\$ 17,082,093
Other assets	<u>6,781,826</u>	<u>5,873,237</u>	<u>2,530,608</u>	<u>2,656,961</u>	<u>9,312,434</u>	<u>8,530,198</u>
Total assets	<u>13,656,215</u>	<u>12,970,792</u>	<u>12,168,650</u>	<u>12,641,499</u>	<u>25,824,865</u>	<u>25,612,291</u>
Total deferred outflows of resources	<u>1,010,542</u>	<u>965,425</u>	<u>-</u>	<u>-</u>	<u>1,010,542</u>	<u>965,425</u>
Long-term and other liabilities:						
Long-term liabilities	7,667,653	6,606,718	6,360,137	6,747,606	14,027,790	13,354,324
Other liabilities	<u>318,066</u>	<u>348,437</u>	<u>80,114</u>	<u>135,814</u>	<u>398,180</u>	<u>484,251</u>
Total liabilities	<u>7,985,719</u>	<u>6,955,155</u>	<u>6,440,251</u>	<u>6,883,420</u>	<u>14,425,970</u>	<u>13,838,575</u>
Total deferred inflows of resources	<u>177,004</u>	<u>1,475,044</u>	<u>-</u>	<u>-</u>	<u>177,004</u>	<u>1,475,044</u>
Net position:						
Net investment in capital assets	6,774,291	6,956,771	3,277,905	3,236,932	10,052,196	10,193,703
Restricted	666,987	839,232			666,987	839,232
Unrestricted (deficit)	<u>(937,244)</u>	<u>(2,289,985)</u>	<u>2,450,494</u>	<u>2,521,147</u>	<u>1,513,250</u>	<u>231,162</u>
Total net position	<u>\$ 6,504,034</u>	<u>\$ 5,506,018</u>	<u>\$ 5,728,399</u>	<u>\$ 5,758,079</u>	<u>\$ 12,232,433</u>	<u>\$ 11,264,097</u>

Statement of Activities

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Program revenues:						
Charges for services	\$ 288,487	\$ 566,144	\$ 1,048,900	\$ 1,117,392	\$ 1,337,387	\$ 1,683,536
Operating grants and contributions	137,126	81,903			137,126	81,903
Capital grants and contributions	<u>114,211</u>	<u>-</u>	<u>149,169</u>	<u>285,558</u>	<u>263,380</u>	<u>285,558</u>
Total program revenues	<u>539,824</u>	<u>648,047</u>	<u>1,198,069</u>	<u>1,402,950</u>	<u>1,737,893</u>	<u>2,050,997</u>
General revenues:						
Property taxes	6,295,855	5,079,572			6,295,855	5,079,572
Licenses and permits	524,346	477,306			524,346	477,306
Intergovernmental revenue	71,650	59,604			71,650	59,604
Interest and investment earnings (loss)	(52,867)	35,884	15,590	3,348	(37,277)	39,232
Miscellaneous	<u>136,359</u>	<u>374,175</u>	<u>-</u>	<u>-</u>	<u>136,359</u>	<u>374,175</u>
Total general revenues	<u>6,975,343</u>	<u>6,026,541</u>	<u>15,590</u>	<u>3,348</u>	<u>6,990,933</u>	<u>6,029,889</u>
Total revenues	<u>7,515,167</u>	<u>6,674,588</u>	<u>1,213,659</u>	<u>1,406,298</u>	<u>8,728,826</u>	<u>8,080,886</u>

Program expenses:						
General government	1,315,010	1,335,704			1,315,010	1,335,704
Public safety	3,798,550	3,151,157			3,798,550	3,151,157
Highways and streets	631,573	622,877			631,573	622,877
Sanitation	210,743	171,832	1,243,339	1,314,957	1,454,082	1,486,789
Health and welfare	31,650	30,725			31,650	30,725
Culture and recreation	518,302	501,244			518,302	501,244
Conservation	1,577	1,871			1,577	1,871
Economic development	7,953	9,746			7,953	9,746
Interest and fiscal charges	4,396	6,481			4,396	6,481
Total expenses	<u>6,519,754</u>	<u>5,831,637</u>	<u>1,243,339</u>	<u>1,314,957</u>	<u>7,763,093</u>	<u>7,146,594</u>
Excess (deficiency) before contributions to permanent fund principal	995,413	842,951	(29,680)	91,341	965,733	934,292
Contributions to permanent fund principal	<u>2,603</u>	<u>37,602</u>	<u>-</u>	<u>-</u>	<u>2,603</u>	<u>37,602</u>
Change in net position	998,016	880,553	(29,680)	91,341	968,336	971,894
Net position - beginning of year	<u>5,506,018</u>	<u>4,625,465</u>	<u>5,758,079</u>	<u>5,666,738</u>	<u>11,264,097</u>	<u>10,292,203</u>
Net position - ending of year	<u>\$ 6,504,034</u>	<u>\$ 5,506,018</u>	<u>\$ 5,728,399</u>	<u>\$ 5,758,079</u>	<u>\$ 12,232,433</u>	<u>\$ 11,264,097</u>

Town of Newington Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$998,016 on the full accrual basis of accounting. The Town's total revenue and contributions to permanent fund principal for the year ended December 31, 2022 of \$7,517,770 was greater than total expenses of \$6,519,754.

Business-type Activities

As shown in the above statement the Town experienced a decrease in financial position of (\$29,680) on the full accrual basis of accounting. The Town's total revenue for the year ended December 31, 2022 of \$1,213,659 was less than total expenses of \$1,243,339. The charges for services for sewer operations covered 84% of operating expenses.

Town of Newington Fund Financial Statements

The General Fund shows a fund balance of \$5,838,027. This is an increase of \$1,098,326 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 \$257,608.

The actual budgetary expenditures and other financing uses were less than the final budgeted appropriations by \$367,040.

The most significant budgetary savings were \$150,582 or 11.2% in the general government budget, and \$305,490 or 7.4% in the public safety budget.

Capital Assets

The Town’s investments in capital assets for its governmental activities amounted to \$6,874,389 (net of accumulated depreciation). In addition, the Town’s investments in business-type activities amounted to \$9,638,042 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$ 161,352	\$ 161,352	\$ 69,668	\$ 69,668	\$ 231,020	\$ 231,020
Easements	1,882,081	1,882,081			1,882,081	1,882,081
Construction in progress	167,572	182,932			167,572	182,932
Infrastructure	321,020	338,869	1,273,930	1,338,893	1,594,950	1,677,762
Land improvements	29,232	48,932			29,232	48,932
Buildings and improvements	3,257,922	3,439,939	8,123,430	8,372,273	11,381,352	11,812,212
Vehicles and equipment	1,055,210	1,043,450	171,014	203,704	1,226,224	1,247,154
	<u>\$ 6,874,389</u>	<u>\$ 7,097,555</u>	<u>\$ 9,638,042</u>	<u>\$ 9,984,538</u>	<u>\$ 16,512,431</u>	<u>\$ 17,082,093</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 2022, the Town experienced a decrease in financed purchase obligations of its governmental activities and business-type activities due to scheduled debt service payments.

The net other postemployment benefits (OPEB) obligation at the end of 2022 was \$1,926,689, which is a decrease of \$227,440 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 advance funded its obligation; therefore, the liability will continue to increase.

The Town’s net pension liability of \$5,486,710 increased from the prior year by \$1,305,346. 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. A town wide revaluation is taking place in 2024 to bring properties in line with the market. The equalized valuation has dropped to 75.2% in 2022. It should be in the upper 90th percentile to be a fair ratio for all residential, commercial, and industrial properties.
2. A new fire engine, to replace Fire Engine 5, in the amount of \$673,000. will be purchased in 2023 from capital reserve funds.

3. Many commercial and industrial development projects are underway or proposed to begin in 2023.

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, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 5,664,430	\$ 2,544,739	\$ 8,209,169
Investments	701,320		701,320
Taxes receivable, net	288,072		288,072
Accounts receivable, net	68,415	10,902	79,317
Internal balances	25,033	(25,033)	-
Prepaid items	34,556		34,556
Total Current Assets	<u>6,781,826</u>	<u>2,530,608</u>	<u>9,312,434</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	2,211,005	69,668	2,280,673
Depreciable capital assets, net	<u>4,663,384</u>	<u>9,568,374</u>	<u>14,231,758</u>
Total Noncurrent Assets	<u>6,874,389</u>	<u>9,638,042</u>	<u>16,512,431</u>
Total Assets	<u>13,656,215</u>	<u>12,168,650</u>	<u>25,824,865</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	30,423		30,423
Deferred outflows related to pension	980,119		980,119
Total Deferred Outflows of Resources	<u>1,010,542</u>	<u>-</u>	<u>1,010,542</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	247,154		247,154
Accrued liabilities	70,778	80,114	150,892
Due to other governments	134		134
Current portion of notes payable		317,587	317,587
Current portion of financed purchase obligations payable	23,522		23,522
Total Current Liabilities	<u>341,588</u>	<u>397,701</u>	<u>739,289</u>
Noncurrent Liabilities:			
Notes payable		6,042,550	6,042,550
Financed purchase obligations payable	76,576		76,576
Compensated absences payable	154,156		154,156
OPEB liability	1,923,689		1,923,689
Net pension liability	<u>5,486,710</u>		<u>5,486,710</u>
Total Noncurrent Liabilities	<u>7,641,131</u>	<u>6,042,550</u>	<u>13,683,681</u>
Total Liabilities	<u>7,982,719</u>	<u>6,440,251</u>	<u>14,422,970</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	177,004		177,004
Total Deferred Inflows of Resources	<u>177,004</u>	<u>-</u>	<u>177,004</u>
NET POSITION			
Net investment in capital assets	6,774,291	3,277,905	10,052,196
Restricted	666,987		666,987
Unrestricted (deficit)	(934,244)	2,450,494	1,516,250
Total Net Position	<u>\$ 6,507,034</u>	<u>\$ 5,728,399</u>	<u>\$ 12,235,433</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, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions		Governmental Activities	Primary Government Business-type Activities		Total
			Operating Grants and Contributions	Capital Grants and Contributions		Governmental Activities	Business-type Activities	
Governmental Activities:								
General government	\$ 1,315,010	\$ 63,440	\$ 59,622	\$ 47,964	\$ (1,251,570)		\$ (1,251,570)	
Public safety	3,795,648	225,047			(3,463,015)		(3,463,015)	
Highways and streets	631,573		77,504	66,247	(487,822)		(487,822)	
Sanitation	210,743				(210,743)		(210,743)	
Health and welfare	31,650				(31,650)		(31,650)	
Culture and recreation	518,204				(518,204)		(518,204)	
Conservation	1,577				(1,577)		(1,577)	
Economic development	7,953				(7,953)		(7,953)	
Interest and fiscal charges	4,396				(4,396)		(4,396)	
Total governmental activities	<u>6,516,754</u>	<u>288,487</u>	<u>137,126</u>	<u>114,211</u>	<u>(5,976,930)</u>	<u>\$ -</u>	<u>(5,976,930)</u>	
Business-type activities:								
Sewer	1,243,339	1,048,900		149,169		(45,270)	(45,270)	
Total business-type activities	<u>1,243,339</u>	<u>1,048,900</u>	<u>-</u>	<u>149,169</u>	<u>-</u>	<u>(45,270)</u>	<u>(45,270)</u>	
Total primary government	<u>\$ 7,760,093</u>	<u>\$ 1,337,387</u>	<u>\$ 137,126</u>	<u>\$ 263,380</u>	<u>(5,976,930)</u>	<u>(45,270)</u>	<u>(6,022,200)</u>	
General revenues:								
Property and other taxes					6,295,855		6,295,855	
Licenses and permits					524,346		524,346	
Grants and contributions:								
Rooms and meals tax distribution					71,361		71,361	
Railroad tax					289		289	
Interest and investment earnings (losses)					(52,867)	15,590	(37,277)	
Miscellaneous					136,359		136,359	
Contributions to permanent fund principal					2,603		2,603	
Total general revenues and contributions to permanent fund principal					6,977,946	15,590	6,993,536	
Change in net position					1,001,016	(29,680)	971,336	
Net Position - beginning of year					5,506,018	5,758,079	11,264,097	
Net Position - end of year					<u>\$ 6,507,034</u>	<u>\$ 5,728,399</u>	<u>\$ 12,235,433</u>	

See accompanying notes to the basic financial statements

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

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and cash equivalents	\$ 5,664,430		\$ 5,664,430
Investments	105,385	\$ 595,935	701,320
Taxes receivable, net	288,072		288,072
Accounts receivable, net	68,415		68,415
Due from other funds	25,033		25,033
Prepaid items	34,556		34,556
Total Assets	<u>6,185,891</u>	<u>595,935</u>	<u>6,781,826</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 6,185,891</u>	<u>\$ 595,935</u>	<u>\$ 6,781,826</u>
LIABILITIES			
Accounts payable	\$ 247,154		\$ 247,154
Accrued liabilities	66,948		66,948
Due to other governments	134		134
Total Liabilities	<u>314,236</u>	<u>\$ -</u>	<u>314,236</u>
DEFERRED INFLOWS OF RESOURCES			
Uncollected property taxes	<u>33,628</u>		<u>33,628</u>
Total Deferred Inflows of Resources	<u>33,628</u>	<u>-</u>	<u>33,628</u>
FUND BALANCES			
Nonspendable	34,556	535,694	570,250
Restricted	71,052	60,241	131,293
Committed	2,205,048		2,205,048
Assigned	94,429		94,429
Unassigned	<u>3,432,942</u>		<u>3,432,942</u>
Total Fund Balances	<u>5,838,027</u>	<u>595,935</u>	<u>6,433,962</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,185,891</u>	<u>\$ 595,935</u>	<u>\$ 6,781,826</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, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 6,433,962
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.	6,874,389
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	33,628
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	30,423
Deferred outflows of resources related to net pension liability	980,119
Deferred inflows of resources related to net pension liability	(177,004)
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	(3,830)
Financed purchase obligations payable	(100,098)
Compensated absences payable	(154,156)
OPEB liability	(1,923,689)
Net pension liability	<u>(5,486,710)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 6,507,034</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, 2022

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 6,271,069		\$ 6,271,069
Licenses and permits	524,346		524,346
Intergovernmental	269,205	\$ 53,782	322,987
Charges for services	288,487		288,487
Interest and investment income (loss)	20,792	(73,659)	(52,867)
Miscellaneous	<u>135,109</u>	<u>3,853</u>	<u>138,962</u>
Total Revenues	<u>7,509,008</u>	<u>(16,024)</u>	<u>7,492,984</u>
Expenditures:			
Current operations:			
General government	1,218,881	1,168	1,220,049
Public safety	3,897,302	57,152	3,954,454
Highways and streets	544,197		544,197
Sanitation	210,743		210,743
Health and welfare	31,650		31,650
Culture and recreation	465,331		465,331
Conservation	1,577		1,577
Economic development	7,953		7,953
Capital outlay	97,774		97,774
Debt service:			
Principal retirement	40,686		40,686
Interest and fiscal charges	<u>5,916</u>		<u>5,916</u>
Total Expenditures	<u>6,522,010</u>	<u>58,320</u>	<u>6,580,330</u>
Excess revenues over (under) expenditures	<u>986,998</u>	<u>(74,344)</u>	<u>912,654</u>
Other financing sources (uses):			
Transfers in	111,328		111,328
Transfers out		<u>(111,328)</u>	<u>(111,328)</u>
Total Other financing sources (uses)	<u>111,328</u>	<u>(111,328)</u>	<u>-</u>
Net change in fund balances	1,098,326	(185,672)	912,654
Fund Balances - beginning of year	<u>4,739,701</u>	<u>781,607</u>	<u>5,521,308</u>
Fund Balances - end of year	<u>\$ 5,838,027</u>	<u>\$ 595,935</u>	<u>\$ 6,433,962</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, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 912,654
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense and capital outlays for the current year are as follows:	
Capital outlays	198,050
Depreciation expense	(421,216)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds as follows:	
Property tax revenue	24,786
Repayment of financed purchase obligation principal is an expenditure in the governmental funds when due, but the repayment reduces long-term liabilities in the statement of net position.	40,686
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	1,520
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.	(23,715)
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	237,316
Net changes in pension	<u>30,935</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 1,001,016</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2022

	<u>Sewer Fund</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,544,739
Accounts receivable, net	<u>10,902</u>
Total Current Assets	<u>2,555,641</u>
Noncurrent Assets:	
Non-depreciable capital assets	69,668
Capital assets, net	<u>9,568,374</u>
Total Noncurrent Assets	<u>9,638,042</u>
Total Assets	<u>12,193,683</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accrued liabilities	80,114
Due to other funds	25,033
Current portion of notes payable	<u>317,587</u>
Total Current Liabilities	<u>422,734</u>
Noncurrent Liabilities:	
Notes payable	<u>6,042,550</u>
Total Noncurrent Liabilities	<u>6,042,550</u>
Total Liabilities	<u>6,465,284</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	3,277,905
Unrestricted	<u>2,450,494</u>
Total Net Position	<u>\$ 5,728,399</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, 2022

	Sewer <u>Fund</u>
Operating revenues:	
Charges for services	\$ 1,048,900
Total Operating revenues	<u>1,048,900</u>
Operating expenses:	
Personnel services	11,726
Contractual services	615,662
Repairs and maintenance	101,017
Supplies	230
Depreciation	346,496
Miscellaneous	<u>13,043</u>
Total Operating expenses	<u>1,088,174</u>
Operating loss	<u>(39,274)</u>
Net non-operating revenues (expenses):	
Interest income	15,590
Interest expense	<u>(155,165)</u>
Total Net non-operating revenues (expenses)	<u>(139,575)</u>
Loss before capital contributions	(178,849)
Capital contributions	<u>149,169</u>
Change in net position	(29,680)
Net Position - beginning of year	<u>5,758,079</u>
Net Position - end of year	<u>\$ 5,728,399</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, 2022

	Sewer <u>Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 1,075,628
Cash paid to suppliers	(740,688)
Cash paid to employees	<u>(11,726)</u>
Net cash provided by operating activities	<u>323,214</u>
Cash flows from capital and related financing activities:	
Capital contributions	149,169
Principal paid on long-term debt	(387,469)
Interest paid on long-term debt	<u>(175,575)</u>
Net cash used for capital and related financing activities	<u>(413,875)</u>
Cash flows from investing activities:	
Interest on deposits	<u>15,590</u>
Net cash provided by investing activities	<u>15,590</u>
Net decrease in cash and cash equivalents	(75,071)
Cash and cash equivalents at beginning of year	<u>2,594,777</u>
Cash and cash equivalents at end of year	<u>\$ 2,519,706</u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (39,274)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	346,496
Changes in assets and liabilities:	
Accounts receivable, net	51,282
Deposits	(24,554)
Accounts payable	<u>(10,736)</u>
Net cash provided by operating activities	<u>\$ 323,214</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, 2022

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 1,256,710
Investments	\$ 83,888	
Taxes receivable		<u>91,078</u>
Total Assets	<u>83,888</u>	<u>1,347,788</u>
LIABILITIES		
Due to other governments		<u>738,682</u>
Total Liabilities	<u>-</u>	<u>738,682</u>
NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	<u>83,888</u>	<u>609,106</u>
Total Net Position	<u>\$ 83,888</u>	<u>\$ 609,106</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, 2022

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 575,242
Total Contributions	<u>\$ -</u>	<u>575,242</u>
Investment earnings:		
Interest income	2,542	5,416
Realized gains (losses) on investments	732	
Net increase (decrease) in the fair value of investments	<u>(12,652)</u>	
Total Investment earnings (losses)	<u>(9,378)</u>	<u>5,416</u>
Taxes collected for other governments		2,726,948
Fees collected for other governments		<u>115,813</u>
Total Additions	<u>(9,378)</u>	<u>3,423,419</u>
DEDUCTIONS:		
Beneficiary payments to individuals	2,322	387,885
Payments of property taxes to other governments		2,726,948
Payments of fees to other governments		<u>115,813</u>
Total Deductions	<u>2,322</u>	<u>3,230,646</u>
Change in net position	(11,700)	192,773
Net Position - beginning of year	<u>95,588</u>	<u>416,333</u>
Net Position - end of year	<u>\$ 83,888</u>	<u>\$ 609,106</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, 2022

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 the 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, 2022

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 is the Town's sole major governmental fund:

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.

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 sole 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, 2022

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, 2022

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, 2022, the Town did not use 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 and cash equivalents	\$ 2,544,739
Due to other funds	(25,033)
Total	<u>\$ 2,519,706</u>

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

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, 2022 are recorded as receivables net of reserves for estimated uncollectibles of \$17,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$20,318 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 the governmental activities 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, 2022

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, 2022

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources is 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, 2022

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

Statement of Net Position:	
Cash and cash equivalents	\$ 8,209,169
Investments	701,320
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,256,710
Investments	83,888
	<u>\$ 10,251,087</u>

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

Cash on hand	\$ 449
Deposits with financial institutions	9,465,430
Investments	785,208
	<u>\$ 10,251,087</u>

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

For the Year Ended December 31, 2022

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 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:

Investment Type	Remaining Maturity (In Years)			
	Fair Value	< 1 Year	1-5 Years	> 5 Years
Bond mutual funds	\$ 429,372	\$ 74,714	\$ 61,211	\$ 293,447

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, 2022 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	\$ 429,372
Exchange traded funds	273,454
Money market funds	38,027
	<u>\$ 740,853</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

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

assurance against custodial credit risk requires collateralization for all deposits not covered by Federal Deposit Insurance. The Trustees of Trust Funds do not have a policy with respect to custodial credit risk.

Of the Town's deposits with financial institutions at year end \$8,629,363 was collateralized by securities held by the bank in the bank's name. As of December 31, 2022, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Bond mutual funds	\$ 429,372
Equity mutual funds	44,355
Exchange traded funds	273,454
Money market funds	38,027
	<u>\$ 785,208</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, 2022, 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 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>	
Bond mutual funds	\$ 429,372			\$ 429,372
Equity mutual funds	44,355			44,355
Exchange traded funds	273,454			273,454
	<u>\$ 747,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 747,181</u>

Bond and equity 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, 2022

NOTE 3—CAPITAL ASSETS

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

	Balance <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2022</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 161,352			\$ 161,352
Easements	1,882,081			1,882,081
Construction in progress	<u>182,932</u>		\$ (15,360)	<u>167,572</u>
Total capital assets not being depreciated	<u>2,226,365</u>	<u>\$ -</u>	<u>(15,360)</u>	<u>2,211,005</u>
Other capital assets:				
Infrastructure	446,235			446,235
Land improvements	391,939			391,939
Buildings and improvements	6,747,722			6,747,722
Vehicles and equipment	<u>2,827,798</u>	213,410	(32,351)	<u>3,008,857</u>
Total other capital assets at historical cost	<u>10,413,694</u>	<u>213,410</u>	<u>(32,351)</u>	<u>10,594,753</u>
Less accumulated depreciation for:				
Infrastructure	(107,366)	(17,849)		(125,215)
Land improvements	(343,008)	(19,699)		(362,707)
Buildings and improvements	(3,307,783)	(182,017)		(3,489,800)
Vehicles and equipment	<u>(1,784,347)</u>	<u>(201,651)</u>	32,351	<u>(1,953,647)</u>
Total accumulated depreciation	<u>(5,542,504)</u>	<u>(421,216)</u>	<u>32,351</u>	<u>(5,931,369)</u>
Total other capital assets, net	<u>4,871,190</u>	<u>(207,806)</u>	<u>-</u>	<u>4,663,384</u>
Total capital assets, net	<u>\$ 7,097,555</u>	<u>\$ (207,806)</u>	<u>\$ (15,360)</u>	<u>\$ 6,874,389</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 81,521
Public safety	193,757
Highways and streets	87,376
Culture and recreation	<u>58,562</u>
Total governmental activities depreciation expense	<u>\$ 421,216</u>

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

	Balance <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2022</u>
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Total capital assets not being depreciated	<u>69,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>69,668</u>

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

Other capital assets:

Land improvements	40,412			40,412
Buildings and improvements	14,224,808			14,224,808
Infrastructure	3,422,649			3,422,649
Vehicles and equipment	1,227,699			1,227,699
Total other capital assets at historical cost	<u>18,915,568</u>	<u>-</u>	<u>-</u>	<u>18,915,568</u>
Less accumulated depreciation for:				
Land improvements	(40,412)			(40,412)
Buildings and improvements	(5,852,534)	(248,844)		(6,101,378)
Infrastructure	(2,083,758)	(64,961)		(2,148,719)
Vehicles and equipment	(1,023,994)	(32,691)		(1,056,685)
Total accumulated depreciation	<u>(9,000,698)</u>	<u>(346,496)</u>	<u>-</u>	<u>(9,347,194)</u>
Total other capital assets, net	<u>9,914,870</u>	<u>(346,496)</u>	<u>-</u>	<u>9,568,374</u>
Total capital assets, net	<u>\$ 9,984,538</u>	<u>\$ (346,496)</u>	<u>\$ -</u>	<u>\$ 9,638,042</u>

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	<u>\$ 346,496</u>
------------	-------------------

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, 2022 are as follows:

	<u>Balance</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2022</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Financed purchase obligations payable	\$ 140,784		\$ (40,686)	\$ 100,098	\$ 23,522
Compensated absences	130,441	\$ 33,103	(9,388)	154,156	
Total governmental activities	<u>\$ 271,225</u>	<u>\$ 33,103</u>	<u>\$ (50,074)</u>	<u>\$ 254,254</u>	<u>\$ 23,522</u>

Payments on the financed purchase obligations and compensated absences are paid out of the General Fund.

	<u>Balance</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2022</u>	<u>Due Within</u> <u>One Year</u>
Business-type activities:					
Notes payable	<u>\$ 6,747,606</u>	<u>\$ -</u>	<u>\$ (387,469)</u>	<u>\$ 6,360,137</u>	<u>\$ 317,587</u>

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

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

Notes Payable

Business-type Activities:

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

Direct borrowings:	Interest Rate	Final Maturity Date	Balance at 12/31/2022
2018 State Revolving Loan	2.42%	June 2037	\$ 5,663,545
2021 State Revolving Loan	2.00%	January 2041	696,592
			<u>\$ 6,360,137</u>

Debt service requirements to retire outstanding notes payable at December 31, 2022 are as follows:

Year Ending December 31,	Direct Borrowings		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 317,587	\$ 137,284	\$ 454,871
2024	363,985	143,518	507,503
2025	371,869	134,859	506,728
2026	379,945	126,009	505,954
2027	388,217	116,963	505,180
2028-2032	2,072,354	441,938	2,514,292
2033-2037	2,311,382	185,883	2,497,265
2038-2041	154,798	21,672	176,470
	<u>\$ 6,360,137</u>	<u>\$ 1,308,126</u>	<u>\$ 7,668,263</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, 2022 was \$155,165 on notes payable of the business-type activities.

Financed Purchase Obligations

Governmental Activities:

Financed purchase obligations represent financing contracts entered into for the acquisition of vehicles and equipment. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following is the sole individual financed purchase obligation outstanding at December 31, 2022:

	Interest Rate	Final Maturity Date	Balance at 12/31/2022
Equipment	4.07%	January 2026	<u>\$ 100,098</u>

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

Debt service requirements to retire financed purchase obligations outstanding at December 31, 2022 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2023	\$ 23,522	\$ 4,148	\$ 27,670
2024	24,496	3,174	27,670
2025	25,511	2,159	27,670
2026	26,569	1,101	27,670
	<u>\$ 100,098</u>	<u>\$ 10,582</u>	<u>\$ 110,680</u>

NOTE 5—OTHER POSTEMPLOYMENT BENEFITS

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

	Deferred <u>Outflows</u>	OPEB <u>Liability</u>	Deferred <u>Inflows</u>	OPEB <u>Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 30,423	\$ 502,528		\$ 59,011
Single Employer Plan		<u>1,421,161</u>		<u>(120,560)</u>
Total	<u>\$ 30,423</u>	<u>\$ 1,923,689</u>	<u>\$ -</u>	<u>\$ (61,549)</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$30,423.

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

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

For the Year Ended December 31, 2022

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 0.31% and 3.21%, respectively, for the year ended December 31, 2022. Contributions to the OPEB plan for the Town were \$55,247 for the year ended December 31, 2022. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2022, the Town reported a liability of \$502,528 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2021. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2022, the Town's proportion was approximately 0.1330 percent, which was an increase of approximately 0.0102 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$59,011. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 1,373	
Town contributions subsequent to the measurement date	<u>29,050</u>	
Totals	<u>\$ 30,423</u>	<u>\$ -</u>

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

The Town reported \$29,050 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2023	\$ 228
2024	59
2025	(540)
2026	<u>1,626</u>
	<u>\$ 1,373</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

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

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

The discount rate used to measure the collective OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current 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 6.75%, as well as what the Town’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability	\$ 545,580	\$ 502,528	\$ 465,033

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 requirement 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.

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

Employees Covered by Benefit Terms

At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	10
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>22</u>
	<u>32</u>

Total OPEB Liability

The Town’s total OPEB liability of \$1,421,161 was measured and calculated as of December 31, 2022 using the alternative measurement method in place of an actuarial valuation.

Alternative Measurement Method Assumptions and Other Inputs for OPEB

The total OPEB liability in the December 31, 2022 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	2.00%
Salary increases	2.75%
Discount rate	4.31%
Healthcare cost trend rates	7.00% for 2023, decreasing 0.5% per year to an ultimate rate of 4.5% for 2028 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.

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

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at December 31, 2021	\$ 1,662,232
Changes for the year:	
Service cost	57,245
Interest	37,340
Differences between expected and actual experience	44,569
Changes of assumptions or other inputs	(259,714)
Benefit payments	<u>(120,511)</u>
Net changes	<u>(241,071)</u>
Balance at December 31, 2022	<u>\$ 1,421,161</u>

Changes in assumptions and other inputs reflect a change in the discount rate of 2.25% at December 31, 2021 to 4.31% at December 31, 2022. Additionally, health care cost 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:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,538,856	\$ 1,421,161	\$ 1,317,076

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

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 (6.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (8.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,296,412	\$ 1,421,161	\$ 1,565,547

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

For the year ended December 31, 2022, the Town recognized negative OPEB expense of (\$120,560). 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.

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

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.

Benefits Provided

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

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

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

Years of Creditable Service as of <u>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 general employees, police officers, and firefighters were 13.75%, 30.67%,

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

For the Year Ended December 31, 2022

and 29.78%, respectively, for the year ended December 31, 2022. The Town contributed 100% of the employer cost for public safety employees 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, 2022 were \$544,490.

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

At December 31, 2022, the Town reported a liability of \$5,486,710 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2021. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2022, the Town's proportion was approximately 0.0957 percent, which was an increase of approximately 0.0014 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of \$513,914. At December 31, 2022, 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	\$ 102,976	\$ 21,063
Changes of assumptions	291,849	
Net difference between projected and actual earnings on pension plan investments	207,939	
Changes in proportion and differences between Town contributions and proportionate share of contributions	92,112	155,941
Town contributions subsequent to the measurement date	<u>285,243</u>	
Totals	<u>\$ 980,119</u>	<u>\$ 177,004</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 \$803,115. The Town reported \$285,243 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, 2023. 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:

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

<u>June 30,</u>	
2023	\$ 185,082
2024	127,628
2025	(92,902)
2026	298,064
	<u>\$ 517,872</u>

Actuarial Assumptions

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

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

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

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the

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

projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

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

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Town's proportionate share of the net pension liability	\$ 7,361,781	\$ 5,486,710	\$ 3,927,761

NOTE 7—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of the General Fund and the Nonmajor Governmental Funds. For accounting and reporting purposes, that portion of the pooled cash is reported in the specific fund as an interfund balance, as applicable. 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, 2022, the interfund balances are as follows:

Due to	Due from	
	<u>Fund</u>	<u>Totals</u>
General Fund	<u>\$ 25,033</u>	<u>\$ 25,033</u>

The Permanent Funds, a Nonmajor Governmental Fund, annually allocates a portion of the income earned on its investments to be used by the Town. During the year, the Permanent Funds transferred \$11,501 to the General Fund for this purpose. Additionally, during the year ended December 31, 2022, the Cemetery General Care Trust Fund, a Nonmajor Governmental Fund, was closed out at year end and transferred \$99,827 to the General Fund. These transfers were made in accordance with budgetary authorization.

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

NOTE 8—RESTRICTED NET POSITION

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

Permanent Funds - Principal	\$ 535,694
Permanent Funds - Income	43,374
HB 1221 - Bridge Aid	23,691
Library Operations	47,361
Public Safety Donations	16,867
	<u>\$ 666,987</u>

NOTE 9—COMPONENTS OF FUND BALANCE

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

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Permanent Funds - Principal		\$ 535,694	\$ 535,694
Prepaid items	\$ 34,556		34,556
Restricted for:			
Permanent Funds - Income		43,374	43,374
HB 1221 - Bridge Aid	23,691		23,691
Library Operations	47,361		47,361
Public Safety Donations		16,867	16,867
Committed for:			
Capital Reserves	2,014,609		2,014,609
Conservation	190,439		190,439
Assigned for:			
Encumbrances	90,394		90,394
Subsequent year appropriations	4,035		4,035
Unassigned:			
Unassigned - General operations	3,432,942		3,432,942
	<u>\$ 5,838,027</u>	<u>\$ 595,935</u>	<u>\$ 6,433,962</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1st (\$959,456,671 as of April 1, 2022) and are due in two installments on July 1, 2022 and December 5, 2022. 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

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

For the Year Ended December 31, 2022

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 \$1,908,682 and \$818,266 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 \$959,456,671 as of April 1, 2022:

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
EP Newington Energy LLC	\$ 185,268,600	19.31%
GSP Newington LLC	\$ 69,239,200	7.22%
Eversource	\$ 58,596,600	6.11%
RPT Crossing LLC	\$ 54,418,050	5.67%
Sprague Operating Resources LLC	\$ 47,461,100	4.95%

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, 2022, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker’s compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2022.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and

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

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—CHANGE IN ACCOUNTING PRINCIPLE

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

SCHEDULE 1
TOWN OF 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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget - Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 6,218,505	\$ 6,218,505	\$ 6,295,855	\$ 77,350
Licenses and permits	500,352	500,352	524,346	23,994
Intergovernmental	148,678	148,678	269,205	120,527
Charges for services	307,536	307,536	288,487	(19,049)
Interest income	1,408	1,408	8,222	6,814
Miscellaneous	79,768	79,768	127,740	47,972
Total Revenues	<u>7,256,247</u>	<u>7,256,247</u>	<u>7,513,855</u>	<u>257,608</u>
Expenditures:				
Current operations:				
General government	1,341,875	1,341,875	1,191,293	150,582
Public safety	4,153,620	4,153,620	3,848,130	305,490
Highways and streets	568,158	568,158	613,537	(45,379)
Sanitation	199,446	199,446	210,743	(11,297)
Health and welfare	31,726	31,726	31,650	76
Culture and recreation	375,309	375,309	353,839	21,470
Conservation	8,842	8,842	1,577	7,265
Economic development	9,610	9,610	7,953	1,657
Capital outlay	57,590	57,590	97,774	(40,184)
Debt service:				
Principal retirement	27,670	27,670	40,686	(13,016)
Interest and fiscal charges	1	1	5,916	(5,915)
Total Expenditures	<u>6,773,847</u>	<u>6,773,847</u>	<u>6,403,098</u>	<u>370,749</u>
Excess revenues over (under) expenditures	<u>482,400</u>	<u>482,400</u>	<u>1,110,757</u>	<u>628,357</u>
Other financing sources (uses):				
Transfers out	<u>(482,400)</u>	<u>(482,400)</u>	<u>(486,109)</u>	<u>(3,709)</u>
Total Other financing sources (uses)	<u>(482,400)</u>	<u>(482,400)</u>	<u>(486,109)</u>	<u>(3,709)</u>
Net change in fund balance	-	-	624,648	624,648
Fund Balance - beginning of year				
- Budgetary Basis	<u>2,903,681</u>	<u>2,903,681</u>	<u>2,903,681</u>	<u>-</u>
Fund Balance - end of year				
- Budgetary Basis	<u>\$ 2,903,681</u>	<u>\$ 2,903,681</u>	<u>\$ 3,528,329</u>	<u>\$ 624,648</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, 2022

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2022	0.13298340%	\$ 502,528	\$ 1,963,369	25.60%	10.64%
June 30, 2021	0.12283395%	\$ 491,897	\$ 1,822,206	26.99%	11.06%
June 30, 2020	0.12274113%	\$ 537,249	\$ 1,818,926	29.54%	7.74%
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%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

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

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2022

<u>Year Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2022	\$ 55,247	\$ (55,247)	\$ -	\$ 1,926,930	2.87%
December 31, 2021	\$ 56,676	\$ (56,676)	\$ -	\$ 1,873,124	3.03%
December 31, 2020	\$ 60,391	\$ (60,391)	\$ -	\$ 1,899,000	3.18%
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%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*

* 10 Year schedule, historical information not available

See accompanying notes to the required supplementary information

SCHEDULE 4
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Single Employer Plan Information Only										
Total OPEB Liability:										
Service cost	\$ 57,245	\$ 49,363	\$ 39,778	\$ 24,342	\$ 25,970	\$ 46,350	*	*	*	*
Interest	37,340	46,556	67,326	63,549	57,849	62,992	*	*	*	*
Changes of benefit terms	-	-	-	-	-	-	*	*	*	*
Changes of assumptions or other inputs	(259,714)	44,772	206,071	235,845	(70,643)	28,248	*	*	*	*
Differences between expected and actual experience	44,569	(543,698)	(30,395)	336,415	-	37,127	*	*	*	*
Benefit payments	(120,511)	(162,068)	(160,538)	(152,379)	(141,957)	(110,219)	*	*	*	*
Net change in total OPEB liability	(241,071)	(565,075)	122,242	507,772	(128,781)	64,498	*	*	*	*
Total OPEB Liability - beginning of year	1,662,232	2,227,307	2,105,065	1,597,293	1,726,074	1,661,576	*	*	*	*
Total OPEB Liability - end of year	\$ 1,421,161	\$ 1,662,232	\$ 2,227,307	\$ 2,105,065	\$ 1,597,293	\$ 1,726,074	*	*	*	*
Covered employee payroll	\$ 1,769,392	\$ 1,374,928	\$ 1,503,074	\$ 1,352,665	\$ 1,112,685	\$ 1,409,499	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	80.32%	120.90%	148.18%	155.62%	143.55%	122.46%	*	*	*	*

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Significant Actuarial Assumptions										
Discount rate	4.31%	2.25%	2.12%	3.26%	4.11%	3.44%	*	*	*	*
Health cost trend rates:										
Initial	7.0% - 2023	7.5% - 2022	7.5% - 2021	8.0% - 2020	7.5% - 2020	8.5% - 2019	*	*	*	*
Ultimate	4.5% - 2028	4.5% - 2028	4.5% - 2027	4.5% - 2027	4.5% - 2026	5% - 2026	*	*	*	*
Mortality data set	SOA Pub-2010	SOA Pub-2010	SOA Pub-2010	SOA Pub-2010	RPH-2018	RPH-2018	*	*	*	*
Mortality improvement scale	MP-2019	MP-2019	MP-2019	MP-2019	MP-2018	MP-2018	*	*	*	*

Note to Schedule:
No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75

* 10 Year schedule, historical information not available

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, 2022

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2022	0.09565174%	\$ 5,486,710	\$ 1,963,369	279.45%	65.12%
June 30, 2021	0.09434657%	\$ 4,181,364	\$ 1,822,206	229.47%	72.22%
June 30, 2020	0.09527532%	\$ 6,093,953	\$ 1,818,926	335.03%	58.72%
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%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 6
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2022

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2022	\$ 544,490	\$ (544,490)	\$ -	\$ 1,926,930	28.26%
December 31, 2021	\$ 491,364	\$ (491,364)	\$ -	\$ 1,873,124	26.23%
December 31, 2020	\$ 445,805	\$ (445,805)	\$ -	\$ 1,899,000	23.48%
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, 2022

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, 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	\$ 7,620,336	\$ 6,522,010
Difference in property taxes meeting susceptible to accrual criteria	24,786	
Encumbrances - December 31, 2022		90,394
Encumbrances - December 31, 2021		(64,475)
Non-budgetary revenues and expenditures	(19,939)	(144,831)
Non-budgetary transfers in	(111,328)	
Budgetary transfers out		486,109
Per Schedule 1	<u>\$ 7,513,855</u>	<u>\$ 6,889,207</u>

February 15, 2024

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, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 21, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Newington, New Hampshire are described in Note 1 to the financial statements. During the year ended December 31, 2022, the Town adopted and implemented GASB Statement No. 87 – *Leases* (see Note 14 to the financial statements). There was no effect on beginning of the year balances as a result of adoption of the new standard. We noted no transactions entered into by the Town of 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 cost-sharing pension and other postemployment benefits costs and single employer other post-employment benefits costs which are based on plan audited financial statements and a plan actuarial valuation report, respectively. We evaluated the assumptions used in the plan audited financial statements and the plan actuarial valuation report to determine that they are reasonable in relation to the financial statements as a whole.

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

Difficulties Encountered in Performing the Audit

The audit of the Town's financial statements was delayed due to end-of-year reconciliation of the Town's operating cash account not being completed and available at the commencement of audit fieldwork.

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 misstatements detected and corrected as a result of audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 15, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of 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.

During our audit, we noted certain deficiencies in the Town of Newington, New Hampshire's internal control that we considered to be a significant deficiency. See the separately issued 'Report on Internal Controls' dated February 15, 2024, for further information regarding the identified deficiency.

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,

Vachon Clukay & Company PC

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

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

General Fund:

- To restore fund balance in the capital reserve funds and to remove prior year activity from current year expenditures in the amount of \$492,694.
- To eliminate the allowance for uncollectible receivables and the accounts receivable balance remaining from MBS ambulance in the amount of \$52,682.

Sewer Fund:

- To reduce expenses and long-term liabilities for debt principal payments made during the year in the amount of \$387,469.
- To record current year depreciation expense on capital assets in the amount of \$346,496.

Aggregate Remaining Funds:

- To restore fund balance in the Permanent Funds and capture current year change in fair value of investments in the amount of \$94,698.

**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, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Newington'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 of Newington'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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a significant deficiency.

CASH RECONCILIATION

Observation

During the course of our audit, it was noted that the cash reconciliation process for the Town's operating cash account was not completed in a timely manner.

Implication

Failure to reconcile the cash balance on a timely basis increases the risk that financial decisions will be made based on incomplete or inaccurate information. Additionally, failure to complete these reconciliations in a timely manner creates a weakness in internal controls due to the reconciliation of cash being a critical step across multiple internal control systems.

Recommendation

We recommend that cash balances reported on monthly bank statements be reconciled to the balances reported within the general ledger monthly. Additionally, we recommend that this reconciliation process be completed in as timely a manner as possible upon receiving monthly bank statements from the Town's financial institutions.

Management Response

A plan was developed to correct the delay in reconciliation and the goal was achieved. Since this issue was identified no recurrence of delay has been experienced

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
February 15, 2024

February 15, 2024

To the Board of Selectmen
Town of Newington, New Hampshire

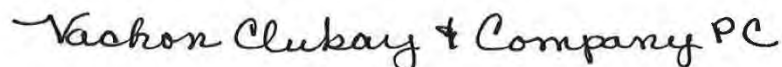
In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire for the year ended December 31, 2022, we considered the Town's internal control structure to determine audit procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that represent 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 the matters, 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

CREDIT CARDS

Observation

As part of our audit, we examined the various purchases made using the Town's credit cards. During our examination we noted certain purchases made using the Town's credit card which contained inadequate documentation or no documentation. Additionally, we noted an instance where a purchase over \$500 was made, however there was no purchase order authorization form for the purchase.

Implication

There is an increased risk the Town may pay for goods or services which it did not receive, or which was not an actual obligation of the Town. Additionally, without the level of detail provided by original receipts, there is an increased risk that Town funds may become susceptible to misuse or abuse.

Recommendation

We recommend that the Town maintains receipts and supporting documentation for all credit card purchases, so as to follow the Town's credit card policy and controls. Additionally, purchases greater than \$500 should have a purchase order to comply with Town policy.

Management Response

The town has reemphasized the importance of receipts and supporting documentation to all departments as well as purchase order requirements. In 20223 we have found no incidence of breaches in this area.

PAYROLL EXPENDITURES

Observation

During our testing of controls over payroll expenditures, we noted there were four instances where employees did not sign their rate of pay form, as well as one instance where a rate of pay form was unable to be located. Additionally, there was an instance noted where a timecard was not approved by the employee's supervisor.

Implication

Without a documented approved rate of pay, there is an increased risk that an employee will be paid the incorrect amount or at an incorrect rate. Additionally, the Town could become susceptible to future compensation claims by employees if a dispute over approved rates occurs and the rates are not properly documented. Failure to have timecards approved could result in employees being paid for improper hours. Finally, failure to appropriately document rates of pay and time worked results in non-compliance with State of NH statutory requirements.

Recommendation

We recommend that all employees have a documented approved rate of pay kept in their individual personnel files. Additionally, any changes made during the year should be formally documented and kept in their personnel file. The rate of pay and any related rate change forms should also be signed by the employee, as required by the State of NH statutory requirements. Also, all timecards should be signed by the employees' supervisor to signify that the hours worked are appropriate and accurately reported.

Management Response

The rate of pay forms for all employees and elected officials will be accounted for moving forward and signed by the employee as required.

DEPARTMENT EXPENDITURES

	2020 APPROVED AT TOWN MEETING	2023 ACTUAL SPENT UNAUDITED
EXECUTIVE OFFICE	361,952	367,109
ELECTION / REGISTRATIONS	8,995	6,720
TAX COLLECTOR / TOWN CLERK	111,038	99,796
ASSESSING / FINANCE	109,584	84,330
LEGAL	45,001	46,018
TOWN BUILDING ADMINISTRATION	16,500	18,199
TOWN HALL	38,630	52,272
TOWN GARAGE	24,081	21,192
OLD TOWN HALL	30,505	27,271
MEETING HOUSE	6,317	3,972
FIRE STATION	42,895	30,070
POLICE STATION	29,235	37,904
STONE SCHOOL	1,518	918
OLD PARSONAGE	9,407	3,740
INSURANCE	269,488	254,685
REGIONAL ASSOCIATIONS	48,138	48,138
CODE ENFORCEMENT	174,989	167,616
EMERGENCY MANAGEMENT	20,670	16,709
STREET LIGHTING	16,700	14,946
TRANSFER STATION / TRASH COLLECTION	168,276	184,697
PEST CONTROL	30,650	31,475
HEALTH-CITIZENS	1	0
WELFARE ASSISTANCE	1	2,000
LAND MANAGEMENT	61,750	76,542
ECONOMIC DEVELOPMENT COMMITTEE	13,110	4,715
DEBT SERVICE	27,671	27,670
CAPITAL OUTLAY	113,666	165,270
TOTAL GENERAL GOVERNMENT	\$ 1,780,768	\$ 1,793,974
PLANNING BOARD	171,865	159,483
CEMETERY	20,103	17,535
POLICE DEPARTMENT	2,017,483	1,801,808
FIRE DEPARTMENT	2,146,959	2,136,723
HIGHWAY	572,054	701,897
RECREATION	147,780	102,371
LIBRARY	271,624	245,661
HISTORIC DISTRICT	22,391	8,365
CONSERVATION	9,342	1,708
OTHER ARTICLES	327,288	327,288
TOTAL ALL DEPARTMENTS (EXCEPT SEWER)	\$ 7,487,657	\$ 7,296,813
SEWER COLLECTION / DISPOSAL	1,305,912	1,295,605
TOTAL SEWER DEPARTMENT	\$1,305,912	\$1,295,605

2023 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	95,270.58	20,341.96	Lisowski, Brandon J.	84,564.28	16,066.77
Boyd, Robert	10,113.07		March, Jonathan	125,668.83	46,757.71
Carey, Michael	29,440.57		Martino, Andrew J	26,550.37	
Clay, Carter J	2,927.93		McCooley, John	71,097.27	14,182.49
Connors, Jonathan	108,336.01	35,008.66	Moynihan, Patrick	129,192.74	
Corcoran, David J	102,528.15	41,055.77	Mu, Laurie	10,296.35	
Devine, Michael J	7,117.90		Plante, Jessica L	73,866.50	13,831.14
Gorski, Alexandria	27,056.66		Polasek, Matthew	600.00	
Graham, Jared	31,605.31		Quigley, Cameron	26,812.04	
Haas, Kylee	10,409.36		Ruland, Crystal	14,738.44	
Hickman, Colin	24,418.35		Schwartz, Abram	600.00	
Hoyt, Edward J.	142,658.04		Tasker, Kayla R	7,972.50	
Isabel, Joseph	108,488.21	46,066.82			
POLICE					
Arsenault, Jared	81,156.12	10,086.72	McClare, Timothy	2,173.00	
Auger, Jessica	42,887.34	1,688.05	Meyers, James	87,107.90	13,171.17
Bilodeau, Michael	144,342.62		Newcomer, Brian	35,682.94	
Blaisdell, Scott	12,975.00		O'Reilly, Sean J	112,120.27	17,075.41
Fiore, Taylor	72,400.90	4,187.91	Saint-Marc, Joseph	42,484.10	218.40
Hume, Kyle	75,621.75	5,066.88	Smart, Brandon	127,464.71	15,505.43
Jones, Ethan	26,421.04	2,552.76	Whyte, Brian	90,734.33	13,279.45
Lorenz, Douglas	24,184.00		Wood, Andrew	128,091.40	25,667.51
SEWER					
O'Reilly, Jack	2,738.76		Stern, Rick	2,738.76	
Hazelton, Tom	2,738.76				

2023 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					
Berry, Lara	73,308.32		Kohlhase, Debra R	2,042.50	
Brown, Tonya	105.00		Obertanec, Debbra	10,305.50	
Hogan, Kristine	345.00		Post, Brittney	39,738.07	
Knox, Paula	1,320.00		Riley, Jennifer	1,155.00	
			Tomlinson, Theresa L	28,390.14	
TOWN HALL					
Adams, Tracy	9,390.84		Hoffman, Michael	3,019.04	
Arsenault, Brandon	8,665.04		Kendall, Jane K.	6,941.73	
Bagley, Sheryl	73,720.48	853.83	Klanchesser, John	1,143.88	
Baird, Badger	4,148.47		Marconi, Meredith	267.11	
Blonigen, Bob	8,665.04		Medeiros, Esmerelda	24,001.76	
Bly, Sylvia	27,089.44		Mulstay, Jennifer	95.32	
Boston, Jeremy	90,597.22	1,273.67	Navelski, Rebecca	2,751.52	
Boy, Eleanor M.	37,616.96		Newcomer, Susan	26,228.07	
Boyton, Jill	1,048.56		Obertanec, David	3,192.54	
Burovac, Frank	49,405.36	2,307.60	O'Reilly, Jack	829.10	
Caradonna, Doreen	47,941.17		Regan, Michael	8,144.64	
Coleman, Laura	131.25		Reinhold, Frank	21,028.34	
Coleman, Matthew	966.60		Roy, Martha S.	85,175.00	37.50
Connors, Timothy "Ted"	2,166.26		Stortz, Heidi	231.54	
Daigle, Craig	11,559.17		Thomas, Leonard H	52,790.94	1,307.68
Deschaine, Paul R	18,998.05		Vietas, Suzanne	122.59	
Eversman, Victoria	1,915.80		Walsh, Joseph	939.75	
Fabrizio, James	1,143.88		Wayss, Chris	6,498.78	
Hart Jr, Robert C.	8,144.64		Welch, Gail	86.26	
Hebert, Ann Hyland	1,256.38				

TAX RATE HISTORY PER \$1,000

	2008	2009	2010	2011	2012	2013	2014	2015
TOWN	\$5.26	\$5.09	\$5.09	\$5.00	\$4.89	\$4.72	\$5.46	\$5.14
COUNTY	\$0.89	\$1.03	\$1.03	\$1.04	\$1.08	\$1.16	\$1.15	\$1.05
SCHOOL	\$0.64	\$0.49	\$0.49	\$0.51	\$0.57	\$0.65	\$0.61	\$0.69
STATE								
SCHOOL	\$2.18	\$2.41	\$2.51	\$2.40	\$2.41	\$2.46	\$2.50	\$2.62
TOTAL	\$8.97	\$9.02	\$9.12	\$8.95	\$8.95	\$8.99	\$9.72	\$9.50
	2016	2017	2018	2019	2020	2021	2022	2023
TOWN	\$5.17	\$5.11	\$5.05	\$5.72	\$6.31	\$6.31	\$6.59	\$6.16
COUNTY	\$1.09	\$1.05	\$1.03	\$0.86	\$0.88	\$0.89	\$0.85	\$0.83
SCHOOL	\$0.57	\$0.41	\$0.78	\$0.66	\$0.83	\$1.00	\$1.17	\$1.33
STATE								
SCHOOL	\$2.32	\$2.53	\$2.41	\$2.10	\$1.87	\$1.78	\$1.27	\$1.86
TOTAL	\$9.15	\$9.10	\$9.27	\$9.34	\$9.89	\$9.98	\$9.88	\$10.18

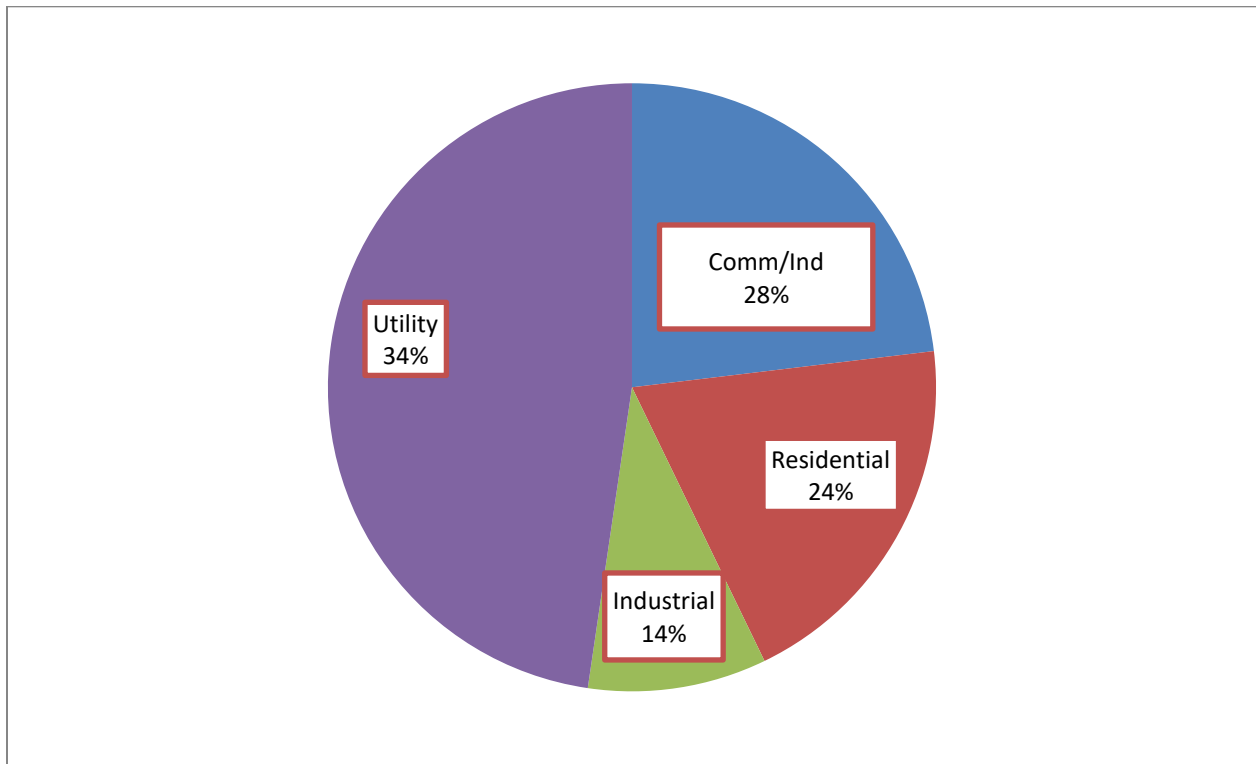


Fox Point Beach Sunset -Spring 2023

TAX BASE BREAKDOWN

The following chart shows the breakdown of gross assessed valuation for each of the different zones in town totaling \$938,814,391. Elderly, veterans and pollution control credits of \$18,326,800 result in a net assessed value of \$920,487,591.

Commercial		\$255,907,476
Residential		\$217,150,412
Industrial		\$127,761,903
Utility		\$319,667,800
TOTAL 2023 Tax Valuation		\$ 920,487,591



SUMMARY INVENTORY OF VALUATION 2023

LAND:

Under Current Use	86,490
Residential	115,713,462
Commercial/Industrial Land	98,358,500
Total Land	214,158,452

BUILDINGS:

Residential	103,650,460
Commercial/Industrial	285,310,879
Total Buildings:	388,961,339

UTILITIES:

Gas & Electric	349,145,600
Total Utilities:	349,145,600

NON-TAXABLE

Land	57,604,200
Buildings	85,477,050
Total Non-Taxable:	143,081,250
Elderly Exemptions	2,300,000
Veteran Credits	34,500
Water & Air Pollution	12,763,400

Net Valuation for Tax Rate **920,487,591**

ASSESSING DEPARTMENT

Newington assessing contractor Municipal Resources has been working in town since 2020 and will perform a full revaluation of all properties for tax year 2024. As part of that process, Municipal Resources Inc. will continue to review all sale properties to verify their validity and 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.”

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, for your review. There is also a sales book available, which is updated monthly as deeds are received.

Cyclical data verification has continued with approximately 20% of town properties 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.

The following is a comparison of property values dating back to 2019 the last year the Town completed a full revaluation of all properties.

	2019	2020	2021	2022	2023
Average Non-WF House Price	\$614,692 16 Sales	\$746,900 8 Sales	\$825,000 5 Sales	\$657,000 7 Sales	\$881,000 5 Sales
Average Water-front House Price	\$1,467,000 3 Sales	\$1,670,000 2 Sales	\$2,250,000 1 Sale	\$1,300,000 1 Sales	\$1,350,000 3 Sales
Average Residential Lot Price	\$267,000 2 Sales	\$380,000 2 Sales	\$400,000 1 Sale	\$538,700 4 Sales	\$700,000 1 Sale

2023 TOP TAXPAYERS

<u>Name</u>	<u>Assessment</u>	<u>Tax Amount</u>
EP Newington	\$185,268,600	\$1,541,934.35
Granite Shore Power	\$69,325,600	\$580,825.38
RPT Crossings, LLC	\$54,418,050	\$553,975.75
Public Service NH	\$58,596,600	\$489,641.15 (utility tax rate)
SUB COM	\$39,788,870	\$405,050.69
Sprague Operating Resources LLC	\$38,080,000	\$387,654.40
SEA-3	\$18,058,400	\$183,834.51
Maritime & Northeast Pipeline, LLC	\$17,493,500	\$145,545.92
25 Piscataqua Drive, LLC	\$16,891,600	\$171,956.49
Georgia-Pacific Gypsum LLC	\$12,004,300	\$122,203.77

TOWN CLERK / TAX COLLECTOR

Year Ending December 31, 2023

Tax Collector's Report 2023

Levy of 2023

Taxes Committed to Collector:

Property Taxes	\$8,701,433.61
Interest 2023	\$2,159.35
Land Use Change Tax	\$470,000.00
Yield Tax	\$1,411.37
Refunds	\$46.65
TOTAL:	\$9,175,050.98

Remitted to Treasurer

Property Taxes	\$8,625,073.61
Interest Paid	\$2177.87
Land Use Change Tax	\$245,000.00
Yield Tax	\$1,411.37
Abatements	\$1093.01
Credits	(\$257.28)
Uncollected Property Taxes	\$75,552.40
Uncollected Property Taxes	\$225,000.00
TOTAL:	\$9,175,050.98

Tax Lien Levy 2022

Total Liens Executed	\$16,214.25
Redemptions	(\$2,671.21)
BALANCE:	\$13,543.04

Town Clerk's Report 2023

Motor Vehicles	\$412,497.00
UCC Filing:	\$1,350.00
Dog Licenses	\$739.50
Boat Registrations	\$4537.40
Vital Records	\$149.00
Miscellaneous Fees	\$410.00

TOTAL: \$443,098.53

Remitted to State:

Motor Vehicles	\$111,368.59
Dog Licenses	\$337.00
Vital Records	\$306.00
TOTAL:	\$112,011.59

Tax Liens - Previous Years

Total Liens:	\$7572.42
Interest	\$989.10
Payment plus Int.	(\$4756.94)
BALANCE:	\$3804.58

Liens Deeded to Municipality

TOTAL : \$15,919.35

2023 General Fund Annual Report

	January	February	March	April	May	June
Beginning Balance	\$ 4,028,717.21	\$ 3,684,098.82	\$ 3,408,719.38	\$ 2,321,169.80	\$ 1,946,922.86	\$ 1,337,446.79
BOS	4,314.00	11,590.80	20,690.85	52,391.29	37,430.07	27,440.26
Town Clerk	7,726.24	4,332.41	10,384.19	5,386.94	41,114.71	22,203.36
Tax Coll	358,430.96	49,182.90	20,085.76	16,549.52	68,273.14	2,099,787.59
Fire	7,693.84	5,482.88	22,948.42	12,350.90	27,625.83	2,503.93
Police	39,421.86	5,255.17	4,390.63	5,799.14	3,824.00	12,501.35
Adj.						
HIC Med Part B	2,135.22	3,064.99	2,715.61	1,149.76	1,975.44	4,663.24
State of NH AP					7,692.77	
FEMA/SONH		7,697.59		16,708.00		20,388.00
Elect. Dep.(Clerk, State)	12,597.24	6,110.85	20,010.24	13,262.12	11,089.38	240,573.47
Evesource						
Interest	6,106.18	6,269.32	4,908.49	4,486.18	2,677.87	1,464.69
Total Revenue:	438,425.54	98,986.91	106,134.19	128,083.85	201,703.21	2,431,525.89
NHRS ACH	113,716.70	61,099.30	62,316.63	75,694.70	67,787.35	67,079.30
Accounts Payable	468,424.58	106,315.74	861,044.61	199,203.36	444,372.68	330,671.41
Payroll	157,532.75	157,378.13	207,953.84	165,582.96	248,073.01	188,529.99
Belongs to Sewer Dept				16,708.00		
Payroll Taxes	36,571.14	36,917.34	53,823.85	39,305.87	40,429.06	67,717.96
Clerk Transfers to State	6,798.76	12,655.84	8,544.84	5,835.90	10,517.18	6,934.88
Total Expenses:	783,043.93	374,366.35	1,193,683.77	502,330.79	811,179.28	660,933.54
Closing General Fund Balance	\$ 3,684,098.82	\$ 3,408,719.38	\$ 2,321,169.80	\$ 1,946,922.86	\$ 1,337,446.79	\$ 3,108,039.14

	July	August	September	October	November	December
Beginning Balance	\$ 3,108,039.14	\$ 4,208,732.20	\$ 3,364,309.53	\$ 3,062,102.80	\$ 2,223,467.66	\$ 1,894,343.60
BOS	24,302.62	51,997.01	16,398.32	33,753.62	82,865.14	863,306.34
Town Clerk	43,678.32	21,891.32	27,000.39	27,099.90	17,258.02	24,145.75
Tax Coll	1,860,184.54	78,382.81	201,887.88	45,630.00	564,084.13	3,491,398.88
Fire	6,524.94	3,608.15	2,479.16	2,545.47	1,865.00	3,959.38
Police	7,091.17	32,559.13	12,576.17	26,901.17	3,022.50	10,308.67
Adj.	(1.19)					
HIC Med Part B	3,003.33	4,848.32	1,496.50	3,651.01	1,965.22	7,774.87
2023 SONH Meals & Rooms						77,217.81
State of NH AP	292.81					6,572.56
FEMA/ SONH	11,456.50	72,199.23				
Elect. Dep.(Clerk, State)	42,655.80	25,530.03	19,539.46	32,285.10	28,826.53	244,097.65
SONH Highway Grant		2,176.00		11,456.50	10,780.72	
Eversource						
Interest	2,726.94	8,813.26	8,510.88	7,358.47	6,025.17	4,432.08
Total Revenue:	2,001,915.78	302,005.26	289,888.76	190,681.24	716,692.43	4,733,213.99
Accounts Payable	559,756.02	859,835.05	274,972.68	720,296.10	599,206.82	1,658,567.78
NHRS ACH	100,131.68	72,605.47	64,740.36	62,162.85	67,979.28	99,873.99
Payroll	184,258.23	164,623.27	193,251.13	183,103.12	292,201.79	189,552.60
Bank Chgs, Adj. Returned Items			155.20			
Payroll Taxes	46,362.82	40,374.55	48,810.03	50,331.75	78,532.09	52,001.50
Clerk Transfers to State	10,713.97	8,989.59	10,166.09	13,422.56	7,896.51	8,892.48
Total Expenses:	901,222.72	1,146,427.93	592,095.49	1,029,316.38	1,045,816.49	2,008,888.35
Closing General Fund Balance	\$ 4,208,732.20	\$ 3,364,309.53	\$ 3,062,102.80	\$ 2,223,467.66	\$ 1,894,343.60	\$ 4,618,669.24

NEWINGTON TRUSTEES OF THE TRUSTS COMMITTEE

2023 REPORT

In 2023 the Trustees continued to manage the town's trust funds.

The remainder of the 2020 Cemetery Capital Reserve Fund was transferred to the 2005 Cemetery Improvements Capital Reserve Trust.

Three scholarships were awarded through the Newington Family Scholarship Fund for a total of \$1,500. The Trustees continue to work with the school board to clarify and promote the scholarship to all eligible Newington residents.

Two new funds were created; the Municipally Owned Bridges Maintenance, Construction or Reconstruction Capital Reserve Fund and the Perpetual Conservation Trust Fund. These funds were approved at Town Meeting in March 2023.

Most town Capital Reserve Funds remain at TD Bank. The Explosive Detection K9 Trust Fund, Langdon Library Best Use Fund, Langdon Maintenance Fund 1978, Newington Families Scholarship Fund, Pickering Cemetery Fund and Cemetery Perpetual Care Fund are invested as a Common Trust Fund at Fidelity. These accounts are invested for the long-term.

The Newington trust funds are managed by Three Bearings Fiduciary Advisors, Inc., 380 Lafayette Road, Hampton, NH 03842 under a conservative investment policy, approved by the Trustees and the New Hampshire Attorney General.

Sincerely,

Jill Boynton

Jennifer Mulstay

Gina Gilmore

**Town Of Newington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2023**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		Ending Market Value
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	
PRIVATE TRUSTS												
2020	Explosives Detection K9 Trust	Police K9 Care	Common TF	17,215.40	-1,020.62	16,194.78	793.81	591.40	0.00	1,385.21	17,579.99	17,192.49
Total Private Trusts				17,215.40	-1,020.62	16,194.78	793.81	591.40	0.00	1,385.21	17,579.99	17,192.49
LIBRARY												
2015	Langdon Best Use Fund	Best Use	Common TF	486,394.15	367.45	486,761.60	5,048.42	15,568.29	14,757.26	5,859.45	492,621.05	481,762.59
1978	Langdon Fund 1978	Library Maintenance	Common TF	36,946.49	28.16	36,974.65	913.92	1,195.86	913.92	1,195.86	38,170.51	37,329.15
Total Library				523,340.64	395.61	523,736.25	5,962.34	16,764.15	15,671.18	7,055.31	530,791.56	519,091.74
SCHOLARSHIPS												
1970	The Newington Families Scholarship Fund - Post 1988 Contributions	Scholarship	Common TF	86,495.47	-7,529.69	78,965.78	3,070.48	2,700.85	0.00	5,771.33	84,737.11	82,869.32
1970	The Newington Families Scholarship Fund - Pre-1988 Contributions	Scholarship	Common TF	0.00	6,096.10	6,096.10	0.00	148.45	0.00	148.45	6,244.55	6,106.91
Total Scholarships				86,495.47	-1,433.59	85,061.88	3,070.48	2,849.30	0.00	5,919.78	90,981.66	88,976.23
CEMETERY												
1993	Pickering Cemetery	Pickering Cemetery	Common TF	2,859.72	94.66	2,954.38	0.00	92.51	92.51	0.00	2,954.38	2,889.26
1899-2004	Perpetual Care	Lot Maintenance	Common TF	48,688.93	64.68	48,753.61	37,411.98	2,785.10	0.00	40,197.08	88,950.69	86,990.03
Total Cemetery				51,548.65	159.34	51,707.99	37,411.98	2,877.61	92.51	40,197.08	91,905.07	89,879.29

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

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
TOWN												
1998	Ambulance & Major Med. Equipment	Ambulance, Medical Equipment	TD Bank	281,507.81	60,000.00	341,507.81	3,664.53	8,707.30	0.00	12,371.83	353,879.64	353,879.64
2022	Body Worn Cameras and Cruiser Mounted Audio and Video Equipment Capital Reserve Fund	Police Video Equipment	TD Bank	2,500.00	5,000.00	7,500.00	1.54	80.70	0.00	82.24	7,582.24	7,582.24
2020	Cemetery Capital Reserve Fund	Cemetery Improvements	TD Bank	4,000.00	-4,000.00	0.00	35.04	66.89	101.93	0.00	0.00	0.00
2005	Cemetery Improvements	Cemetery Improvements	TD Bank	21,748.54	4,035.00	25,783.54	677.92	730.01	0.00	1,407.93	27,191.47	27,191.47
2006	Fire Department SCBA Fund	Fire Dept. SCBA	TD Bank	20,642.42	-3,799.96	16,842.46	642.54	644.25	0.00	1,286.79	18,129.25	18,129.25
2020	Fire Department Vehicle Major Repair Capital Reserve Fund	Fire Dept. Vehicles	TD Bank	45,410.41	4,562.00	49,972.41	408.68	1,394.12	0.00	1,802.80	51,775.21	51,775.21
1999	Fire Dept. Communications	Fire Dept. Communications	TD Bank	11,648.43	-4,895.74	6,752.69	272.18	359.84	0.00	632.02	7,384.71	7,384.71
2003	Fox Point Maintenance Fund	Fox Point Maintenance	TD Bank	93,312.88	-86,421.13	6,891.75	3,957.33	2,919.94	0.00	6,877.27	13,769.02	13,769.02
2012	Health Plan Deductible Supplement Fund	Health Plan Supplement	TD Bank	19,682.14	0.00	19,682.14	613.51	615.57	0.00	1,229.08	20,911.22	20,911.22
2022	Historical Preservation Capital Reserve Fund	Historical Preservation	TD Bank	10,000.00	10,000.00	20,000.00	6.17	313.14	0.00	319.31	20,319.31	20,319.31
2011	Langdon Library Building Fund	Library Building Fund	TD Bank	32,030.56	20,000.00	52,030.56	234.50	997.91	0.00	1,232.41	53,262.97	53,262.97
2007	Major Road Work Fund	Major Road Work	TD Bank	462,439.66	-81,152.85	381,286.81	9,254.77	14,278.25	0.00	23,533.02	404,819.83	404,819.83
2007	Mott Pond Drainage Improvement Fund	Mott Pond Drainage	TD Bank	50.47	0.00	50.47	1.57	1.58	0.00	3.15	53.62	53.62
2004	Municipal Building Emergency Repairs	Municipal Building Repair	TD Bank	117,266.07	0.00	117,266.07	3,661.51	3,667.79	0.00	7,329.30	124,595.37	124,595.37
2023	Municipally Owned Bridges Maintenance, Construction or Reconstruction Capital Reserve Fund	Bridges	TD Bank	0.00	23,691.00	23,691.00	0.00	22.86	0.00	22.86	23,713.86	23,713.86
2021	Police Computer Equipment Capital Reserve Fund	Police Computer Equipment	TD Bank	20,000.00	-17,333.00	2,667.00	82.49	609.17	0.00	691.66	3,358.66	3,358.66
1998	Police Dept. Radio Equipment	Police Radio	TD Bank	9,851.93	5,000.00	14,851.93	153.74	308.30	0.00	462.04	15,313.97	15,313.97

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

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		Ending Market Value
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	
TOWN												
2005	Recreation Area Maintenance	Recreation Maintenance	TD Bank	28,257.23	0.00	28,257.23	1,117.86	890.95	0.00	2,008.81	30,266.04	30,266.04
2021	Replacement of Major Fire Department Equipment Capital Reserve Fund	Replacement of Major Fire Dept Equipment	TD Bank	10,000.00	-7,235.00	2,765.00	53.09	305.44	0.00	358.53	3,123.53	3,123.53
1986	Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund	Fire Dept. Vehicles	TD Bank	509,220.00	-350,786.00	158,434.00	7,687.45	15,647.13	0.00	23,334.58	181,768.58	181,768.58
2005	Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund	Highway Dept. Vehicles	TD Bank	15,000.00	30,000.00	45,000.00	96.08	486.82	0.00	582.90	45,582.90	45,582.90
2001	School Property Maintenance Fund	School Property Maintenance	TD Bank	100,333.39	-24,115.00	76,218.39	2,282.64	2,919.23	0.00	5,201.87	81,420.26	81,420.26
2016	Sewer Enterprise Fund	Sewer Enterprise	TD Bank	1,332,346.47	0.00	1,332,346.47	23,514.50	37,747.89	0.00	61,262.39	1,393,608.86	1,393,608.86
2012	Stone School Fund	Stone School	TD Bank	30,627.07	0.00	30,627.07	954.67	957.89	0.00	1,912.56	32,539.63	32,539.63
2016	Town Generators Capital Reserve Fund	Generators	TD Bank	60,270.60	0.00	60,270.60	1,248.29	1,865.90	0.00	3,114.19	63,384.79	63,384.79
1999	Town Wide Revaluation	Revaluation	TD Bank	50,476.37	0.00	50,476.37	509.84	1,546.44	0.00	2,056.28	52,532.65	52,532.65
Total Town				3,288,622.45	-417,450.68	2,871,171.77	61,132.44	98,085.31	101.93	159,115.82	3,030,287.59	3,030,287.59
TOWN EXPENDABLE TRUST FUNDS												
2022	Cemetery Maintenance Expendable Trust Fund	Cemetery Maintenance	Common CRF	92,830.84	10,191.50	103,022.34	12,554.12	5,067.24	0.00	17,621.36	120,643.70	120,777.95
2023	Perpetual Conservation Trust Fund	Conservation	TD Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	Special Education Expendable Trust Fund	Educational Purposes	TD Bank	131,292.25	0.00	131,292.25	3,695.69	4,094.25	0.00	7,789.94	139,082.19	139,082.19
2004	Town Employee's Accumulated Leave Fund	Employee Benefits	TD Bank	17,609.11	0.00	17,609.11	337.52	544.33	0.00	881.85	18,490.96	18,490.96
2017	Tuition Expendable Fund	Educational Purposes	TD Bank	72,781.69	0.00	72,781.69	1,871.87	2,264.27	0.00	4,136.14	76,917.83	76,917.83
Total Town Expendable Trust Funds				314,513.89	10,191.50	324,705.39	18,459.20	11,970.09	0.00	30,429.29	355,134.68	355,268.93
GRAND TOTALS:				4,281,736.50	-409,158.44	3,872,578.06	126,830.25	133,137.86	15,865.62	244,102.49	4,116,680.55	4,100,696.27

Langdon Library 2023
Summary of Accounts

Town Appropriated Checking

Beginning Balance 01/01/2023		-\$115.58
Operating Distributions	\$60,398.15	
Bank Interest Earned	\$205.16	
NH Charitable Foundation Donation	\$0.00	
Total Deposits		\$60,603.31
Expenses Paid		(\$60,451.84)
 Ending Balance 12/31/2023		 \$35.89

Trustee Checking

Beginning Balance 01/01/2023		\$17,017.00
Interest	\$14,864.76	
Patron/Business Donations	\$2,914.00	
Payback from Library Operating	\$8,000.00	
Total Deposits		\$25,778.76
Expenses Paid		(\$24,608.92)
 Ending Balance 12/31/2023		 \$18,186.84

Piscataqua Checking

Beginning Balance 01/01/2023		\$26,550.39
Total Deposits		\$0.00
Transfer to Citizens Bank		(\$26,550.39)
 Ending Balance 12/31/2023		 \$0.00

Citizens Bank

Beginning Balance 01/01/2023		\$0.00
Total Deposits		\$27,690.53
 Ending Balance 12/31/2023		 \$27,690.53

Balance of Funds on Hand 12/31/2023

\$45,913.26

Newington Sewer Treasurer's Report

January 2023 - December 2023

Operating Fund - Checking Account (214)

Revenue:	JAN	FEB	MARCH	APRIL	MAY	JUNE
beginning bank balance	1,188,877.58	1,139,540.63	1,073,649.37	1,016,216.22	956,696.93	427,366.37
Sewer Use Charges						
Account 02-3403-90-175	6,893.87					624,151.43
Septage fees						
Account 02-3403-90-200	660.00	900.00	400.00	200.00	600.00	450.00
Inspection & Hookup fees						
Account 02-3403-90-100		2,800.00				
Other Revenues						
Account 02-3403-90-150						20,550.00
State of NH				16,708.00		
CCD DEPOSIT STATE NH						
Interest - Bank	2,143.19	2,428.92	2,078.54	2,289.52	2,261.57	1,929.15
Total Revenue:	9,697.06	6,128.92	2,478.54	19,197.52	2,861.57	647,080.58
Expenses	59,034.01	72,020.18	59,911.69	78,716.81	532,192.13	58,977.92
Total Expenses:	59,034.01	72,020.18	59,911.69	78,716.81	532,192.13	58,977.92
Ending Balance	\$ 1,139,540.63	\$ 1,073,649.37	1,016,216.22	956,696.93	427,366.37	1,015,469.03

Revenue:	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Beginning Bank Balance	1,015,469.03	1,069,470.72	1,092,742.99	1,071,244.02	1,257,104.86	1,228,960.04
Sewer Use Charges						
Account 02-3403-90-175	121,249.98	78,588.33	30,352.21	239,321.08	18,946.98	9,695.24
Septage Fees						
Account 02-3403-90-200		1,090.00	400.00	640.00	4,930.00	1,080.00
Inspection & Hookup Fees						
Account 02-3403-90-100						50.00
Other Revenues						
Account 02-3403-90-150						
CCD DEPOSIT STATE NH						
STATE OF NH						
Interest - Bank	1,924.41	2,612.39	2,843.74	2,665.51	2,949.94	3,089.99
Total Revenue:	123,174.39	82,290.72	33,595.95	242,626.59	26,826.92	13,915.23
Expenses	69,172.70	59,018.45	55,094.92	56,765.75	54,971.74	115,853.13
Total Expenses:	69,172.70	59,018.45	55,094.92	56,765.75	54,971.74	115,853.13
Ending Balance	1,069,470.72	1,092,742.99	1,071,244.02	1,257,104.86	1,228,960.04	1,127,022.14

TRIAL BALANCE

	BAL 1/1/23 AUDITED	DEBIT	CREDIT	BAL 12/31/23 UNAUDITED
ASSETS				
CASH	4,172,252.31	13,952,593.83	-13,494,717.29	4,630,128.85
PROPERTY TAX RECEIVABLE	368,789.95	9,209,014.42	-9,267,220.54	310,583.83
TAX LIENS RECEIVABLE	27,359.61	16,214.25	-22,458.40	21,115.46
ALLOW FOR UNCOLLECTED TAXES	-17,000.00	17,041.93	0.00	41.93
OUTSIDE DETAIL RECEIVABLE	7,712.01	67,378.00	-66,366.00	8,724.01
AMBULANCE RECEIVABLE	78,601.03	267,568.40	-241,167.22	105,002.21
ALLOW FOR UNCOLLECTED AMBULANCE	-20,318.16			-20,318.16
MISCELLANEOUS RECEIVABLE	2,419.66	908.7	-2,301.18	1,027.18
DUE FROM SEWER FUND	25,032.99	27,794.58		52,827.57
DUE FROM FEDERAL GOVERNMENT				0.00
DUE FROM STATE OF NEW HAMPSHIRE				0.00
DUE FROM TRUST FUNDS		722,392.82	-722,392.82	0.00
DUE FROM GRANT FUNDS	48,318.18	84,699.23	0.00	133,017.41
DUE FROM ESCROW		7,500.00	-7,500.00	0.00
DUE FROM CAPITAL PROJECT FUND				0.00
PRE-PAID EXPENSES	34,033.04	18,416.61	-24,960.27	27,489.38
TOTAL ASSETS	4,727,200.62	24,391,522.77	-23,849,083.72	5,269,639.67
LIABILITIES				
ACCOUNTS PAYABLE	-245,804.54	8,126,007.80	-8,246,171.75	-365,968.49
ACCRUED PAYROLL	-51,527.49	51,527.49	-47,918.06	-47,918.06
ACCRUED EXPENSES	-18,771.75	17,113.50		-1,658.25
DUE TO STATE OF NEW HAMPSHIRE	-133.50	538.00	-643.00	-238.50
DUE TO ROCKINGHAM COUNTY	0.00	767,131.00	-767,131.00	0.00
DUE TO SCHOOL DISTRICT	-738,682.00	1,908,682.00	-2,333,892.00	-1,163,892.00
DUE TO GRANT	-48,317.70	0.00	-84,699.23	-133,016.93
DUE TO SEWER FUND	0.00	0.00	-982.76	-982.76
DUE TO CONSERVATION FUND	-3,533.00	0.00	-61,131.00	-64,664.00
DUE TO LIBRARY FUND	-3,709.77	3,709.77		0.00
DUE TO TRUST FUND	0.27		-444,999.00	-444,998.73
PROPERTY TAX OVER PAYMENTS	-1,349.46	8,685.36	-7,359.32	-23.42
PAYROLL TAXES WITHHELD	-3,334.04	606,518.37	-602,999.78	184.55
OTHER PAYROLL WITHHOLDINGS	7,485.66	762,071.28	-763,158.84	6,398.10
FOX POINT	-800.00	0.00	0.00	-800.00
END OF YEAR ENCUMBRANCES	0.00			0.00
TOTAL LIABILITIES	-1,108,477.32	12,251,984.57	-13,361,085.74	-2,217,578.49
FUND BALANCE				
		use of fund balance		
UNRESERVED FUND BALANCE AS OF 1/1/19	-3,348,049.31			-3,348,049.31
DESIGNATED FUND BALANCE	-270,674.00			-270,674.00
CURRENT YEAR ADDITION TO FUND BAL		566,662.12		566,662.12
ENDING FUND BALANCE	-3,618,723.31	566,662.12	0.00	-3,052,061.19

SELECTMEN'S REPORT

2023 was a busy year for the Board of Selectmen. We have made steady progress addressing many difficult issues facing Newington.

We continue to work with our state representatives on new legislation to allow for the SAU formula apportionment to be discussed and voted on at the local level rather than a one size fits all formula for all school districts in the state. We believe a change in the apportionment would result in a fairer balance of payments by the towns and a lower amount due by Newington.

The City of Portsmouth will be replacing the waterline across the bay, and we have been working with them to create a memorandum of understanding to ensure our town roads and property are protected during this project. They are starting with replacing the two waterline valves on Fox Point during the spring and summer of 2024.

The Selectmen proposed, and Town Meeting approved, a new Perpetual Conservation Trust Fund in 2023. This trust fund is financed through land use change tax payments, when property owners subdivide land and bring it out of a current use property tax exemption category. The interest generated from this fund will be used to preserve and maintain Newington Conservation land with no further town budget funding necessary. The Conservation Commission, in concert with the Selectmen, look forward to keeping our conservation areas maintained through this new trust fund.

We spent much of our time in 2023 investigating a fixed base operator proposal to locate on the Pease Development Authority (PDA) very close to wells used by the Portsmouth Water Department to serve residents of the seacoast including Newington. Numerous environmental experts and engineers addressed this board, and we sent numerous letters with inquiries to the PDA as well as notices to the residents to keep them informed. While the proposal of last year appears to have been withdrawn at this time, we will remain vigilant in fighting for the safety and security of our water.

The Recreation Committee and Selectmen worked to change the summer camp program to allow families to choose which weeks they want their children to attend rather than attendance payment for the entire summer.

The Stone School Committee met and discussed how to move forward with the school. It was decided to work on the building to make sure that it was safe and secure but not to spend funds on repurposing it at this time.

Many roads were milled and paved in 2023. Fox Point Road was paved (from Old Post Road to Little Bay Road) and an old failing drainage culvert replaced there. Shattuck Way by River Road and Nimble Hill Road (from Fox Point Road to Little Bay Road) were milled and paved. Finally, McIntyre Road was milled and paved, and a sink hole repaired, from Newington Road to the airport opening.

Fox Point Dock and Beach Stairs were reconstructed allowing for safe access to the gangway and beaches.

We give profound gratitude to all our volunteer board and committee members who dedicate innumerable hours to making Newington the *best town in the state!* We also express our sincere thanks to the employees who keep the residents safe and respond to their questions and needs throughout the year, serving us tirelessly.

We will continue to work on issues that will keep our tax rate level and encourage business and industrial development while protecting our residential zone.

Respectfully submitted,

Bob Blonigen, Chair

Brandon Arsenault, Selectman

Chris Wayss, Selectman



Hen Island at Sunset

Photo Courtesy of Bruce Johnson

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2023:

- Norma and Cara Walker requested a variance from Article VI-1, to create two 60,000 s.f. lots where 80,000 is required. The request was granted.
- Request by MBR, LLC for an extension of variances granted on November 15th, 2021, for property located at Tax Map 13, Lot 5A. The request was granted.
- The Board of Selectmen requested a rehearing regarding the approval of a variance for Norma and Cara Walker from Article VI-I. The rehearing request was denied.
- 20 Piscataqua Drive, LLC requested a variance from Article VII. The applicant seeks relief of Article VII to construct a one-story parking garage that will allow an additional 309 vehicles to be parked on the subject parcel. The parking garage is proposed to be 6' from the front property line where 75' is required and 6' from the side line where 30' is required. This application was withdrawn.

Jennifer Kent Weiner

Zoning Board of Adjustment

NEWINGTON CEMETERY TRUSTEES

2023 Report

- There were 12 burials in 2023, (10 cremations and 2 full body vaults)
- Town Meeting 2023 Warrant Article 21 increased the cost to \$600 per plot
- 39 burial plots were sold for a total of \$13,200
- Cleaning the monuments in the Western division was postponed.
- Grub treatment for the European chafer has kept the turf infestation under control.
- The old black-top roadways (in yellow below) inside the cemetery require re-surfacing. (The newer Southern Division roads, (in green below) were paved at the same time as the Langdon Library expansion)
- There are three main areas of concern, besides the grass growing in the cracks:



- Fix big 'dip' on Little Bay Rd. at the red 'X' above
- Fix root problems caused by a pine tree (now removed) at the cemetery gate, red 'O'
- Remedy sunken pavement at end of the horse barns, red 'arrow'

Funds for the repaving work in the cemetery in 2024 will come from the Cemetery Maintenance Expendable Trust, with no impact on taxes.

Respectfully submitted,

Margaret F. Lamson (2025)

Cosmas Iocovozzi (2026)

Alan C. Wilson, Chairman (2024)

2023 Buildings, Safety and Health Officer Report

Hello Newington residents. 2023 feels like it flew by way too fast! I would like to take a minute and thank the residents of Newington and Town of Newington employees for the warm welcome, working for the town. I truly couldn't be happier working for the residents and alongside my coworkers. It's a unique situation to live in the town that you work for, and really brings a sense of pride to the job. I am grateful for this opportunity and look forward to many enjoyable years ahead in my career here for the Town of Newington.

2023 was a very busy year in the Building Dept. Many new residential and commercial projects have been completed or are still ongoing. New policies and procedures have been adopted in the dept and some current policies and procedures have been left unaltered. Working closely with the Electrical and Plumbing Inspectors as well as the Fire Dept; residential and commercial projects have been moving along quite smoothly. In 2024 the Building Dept along with the Fire Dept will be implementing new permitting/inspection software. The plan is, most any type of permit required in Newington can be applied for via online and payment can be made via online or residents and contractors will still have the option to pay with cash/check. Inspections will also be performed utilizing the new software. I really look forward to this new system. It should make any permitting and inspections including the payments more efficient and easier for all involved.

The Town owned buildings have also been a focus in 2023. I have dealt with some unexpected repairs in multiple buildings this year, this comes as a reminder that preventative maintenance is very important and should be a focus in the annual budgets. With that being said, the 2024 Budget should address and get ahead of any maintenance issues or concerns. Some great projects have been completed in 2023, this is not the complete list but rather some highlights. Access control locks at the Police Station, as well as drywall repairs and painting of the training room, hallway, stairwells and sallyport have been completed. The Fox Point rental had a new combo boiler installed in the main level of the home and some electrical concerns addressed. Old Town Hall had the windows trim/sills and front doors scraped, primed and painted on the original brick section. Town Hall has had some additional cameras installed for added security of the employees and residents. Lastly, estimates have been received and we are working on hiring an engineer to perform a structural assessment on the Fire Station moving into 2024.

As the Town's Health Officer, I have received very little complaints or concerns in the residential or commercial zones. Any concerns raised have been thoroughly reviewed by myself and/or the Deputy Health Officer Assistant Fire Chief Moynihan and closed out.

Following are all the Building Permits issued in 2023. For any electrical, plumbing, mechanical, events or excavation permit information please feel free to reach out to me directly.

Respectfully submitted,

Jeremy Boston

Buildings, Safety and Health Officer

2023 BUILDING PERMIT SUMMARY

Permit #	Date	Map-Lot	Permit Issued To	Address	Cost	Permit Fee	Description	Tenant/ Occupant	General Contractor
23-01	01/04/23	27-01	SatNarayan Khalsa	100 Shattuck Way	50.00	50.00	Remove partition walls	SatNarayan Khalsa	Handy Man
23-02	01/18/23	28-04	PSNH	165 Gosling rd	70,000.00	800.00	Replace and upgrade antenas	AT&T	Qualtech Wireless
23-03	02/07/23	27-11	JoeTammik	50 Fox Run suite L018	1,000.00	50.00	from back storage area to original	Foxed Goods	JT Carpentry
23-04	02/24/23	12--11	David Latchaw	57 Nimble hill rd	15,000.00	120.00	basement space w/ bathroom	David latchaw	Owner
23-05	02/24/23	23-01	Ken Shute	195 Little Bay rd	27,500.00	211.00	Remodel Bathroom	Martin Callahan	Ken Shute
23-06	03/17/23	11--11	Robert Siede	148 Nimble Hill rd	88,000.00	631.00	Attached garage, Pool, ADU	Rober Siede	Owner
23-07	03/17/23	11--02	Lorraine Cole	30 Coleman Drive	19,063.00	133.44	mounted solar panels -26 390W	Lorraine Cole	Sunrun
23-08	03/17/23	24--08	Lulu Pickering	375 Little Bay rd	10,000.00	85.00	Replace cabinets and gypsum	Pickering	Joe Farnham
23-09	03/20/23	18-09	Steven Desantis	50 Fox Point rd	2,500.00	50.00	Replace front door	Steven Desantis	Owner
23-10	03/21/23	16-07c	Michael Carco	59 Captains Landing	3,000.00	50.00	frame shower bench and replace	Stu Evesman	Hitech Cleaning
23-11	03/21/23	7--14	Bradley Harding	372 Shattuck way	80,000.00	900.00	Equipment swap on existng silo	Sprague	Qualtek wireless
23-12	03/20/23	NA	Police Dpet	71 Fox Point rd	9,500.00	NA	Install Access control door locks	PD	A&B Lock
23-13	03/28/23	39-09	Aberthaw Con Seaver	90 Arboretum	312,939.00	1,770.00	first floor Floor finish, Acoustic	WinWaste	Aberthaw Con
23-14	03/28/23	13-5-A	Construction	291 Shattuck Way	435,000.00	4,400.00	exsisting space for Medical Office	International Pain	Seaver Con
23-15	04/03/23	NA	Riverbend Masonry	478 Fox Point rd (Docks)	70,000.00	NA	Dock Repairs	Town Of Newington	Riverbend Masonry

23-16	04/05/23	19-09	Rabbi Berel	2299 Woodbury Ave	3,500.00	50.00	Remove non structural walls	Education Center	Owner
23-17	04/19/23	27-01	North and South	100 piscataqua drive	2,350,000.00	23,350.00	production line inside of existing	Subcom	North and South Con
23-18	05/08/23	54-06	603 Solar	336 Newington Rd	59,900.00	435.00	84 395W solar panels	Brian Short	603 Solar
23-19	05/08/23	27-01E	Clifford Petron	100 Shattuck way	4,500.00	50.00	windows on 2nd floor @ wholelife	Ryan Khalsa	Clifford Petron
23-20	05/09/23	12--01	Ken Latchaw	48 Nimble Hill rd	138,000.00	981.00	addition of bedrooms	Ken Latchaw	Ken/ Pete Latchaw
23-21	05/26/23	33-1	Michael Wissler	100 Arboretum drive	335,857.00	3,410.00	floor, New offices, flooring etc	Cambridge Trust	Aberthaw Construction
23-22	05/31/23	24-08	Steve Swanson	375 Little bay rd	40,000.00	155.00	deck, Add door way and remove	Lulu Pickering	Steve Swanson
23-23	06/10/23	24-08	Steve Swanson	376 Little bay rd	40,000.00	295.00	existing porch, new stairs and	Lulu Pickering	Steve Swanson
23-24	06/22/23	39-05	Two International Con	1 NH Ave ,Pease	265,764.00	2,710.00	3rd floor / Renovation	One NH Ave LLC	International Con
23-25	07/06/23	27-20	Jeremy Lyndsey	2060 Woodbury Ave	850,000.00	8,550.00	restaurant - Chick-A-File	Torington/Chick A-fila	TBD
23-26	07/18/23	53-12	Donal Dignan	385 Newington rd	8,600.00	88.00	surround with new tile surround, Sam	Peter Welch	Dignan Const
23-27	07/18/23	17-08	Larry Haas	Old Post rd	900,00.00	6,350.00	bedroom SFR per submitted plans	Bill and Sally Ryder	Larry Haas
23-28	07/20/23	08--03	Meagan Beausoleil	372 Shattuck way	75,000.00	800.00	RRU's, 1 junction and 1 power cable	Sprague	Qualtech Wireless
23-29	07/27/23	20-05A	Mark Stillman	200 Shattuck Way	10,000.00	150.00	reception room/ office	Essential Power Newington LLC	Chasco
23-30	08/18/23	34-01	Brandon Harrington	2001 Woodbury Ave	60,000.00	650.00	bakery/ retail space. New	Dustins Market Inc	Cosntruction tech
23-31	08/25/23	39-01	North Branch	72 Pease Blvd	2,899,087.00	29,100.00	testing lanes and function test areas.	Sig Sauer	North Branch
23-32	09/26/23	11-16D	Granite State Solar	33 Beane Lane	41,207.00	337.00	panel and 33 Inverters	Chris Ten Haagen	Granite State Solar
23-33	10/06/23	47-06A	Jeff Semprini	15 Fabyan Point	50,000.00	330.00	house/ Storage room- Hvac and	Jeff Semprini	Ben Johnson

23-34	10/19/23	09-01--01	Brandon Arsenaull Two International Con	10 Windswept way	6,000.00	57.00	Build Shed for storage 16'x24' common bathrooms	Brandon Arsenaull 1 NH Ave common b	Woodwork and design International Group
23-35	10/26/23	39-05	Tech Roofing Service	1 NH Ave ,Pease	94,590.00	1,000.00	replace rubber roofing on 6 stores	RPT Realty	Tech Roofing
23-36	10/27/23	34-03	Joel Asadoorian	45 Gosling rd	649,810.00	6,550.00	Build new SFD	Brad Hilton	Shackford Homes LLC
23-37	11/01/23	6-1--6	Len Thomas	80 Shipwright way	4,500.00	50.00	shed with new small er shed-	Len Thomas	Len Thomas
23-38	11/01/23	53-08	Allied Cook Const	349 Newington rd	411,200.00	4,160.00	renovation, Light demo, minimal	Farley White- FedPoint	Allied Cook
23-39	11/02/23	33-01	Todd Gagliano	100 Arboretum Drive	200,000.00	1,415.00	SFD on exact location of former	Todd Gagliano	Owner
23-40	11/07/23	14-07	Jon Wendell	101 Patterson Lane	275,000.00	1,925.00	Post and Beam barn and breeze	Jon Wendell	Brian Rouleau
23-41	11/07/23	22-13	Mathouse Constuction	188 Little Bay rd	58,000.00	630.00	bearing wall non rated as part of a	Westinghouse CE	Kevin Foye
23-42	11/14/23	20-20-3	North South	178 Shattuck Way	280,000.00	2,800.00	Finish Lab spaces for OTS	Subcom	Bronson Boucher
23-43	11/17/23	27-01D	Ricci Construction Cameron Eisenhaur	120 Piscataqua	650,000.00	6,550.00	sqft office for Ricci Construction LLC.	John Ricci	Joe Ricci
23-44	11/17/23	13-12	Kristi Burke	66 River Road	450,000.00	4,450.00	Build new odor control system x2	Sprague	Eisenhaur- Sprague
23-45	11/28/23	8/7-3/14	Joel Asadoorian	372 Shattuck way	10,000,000.00	100,050.00	construction slab on grade 4 story	Choice Hotels	Taylor The Builder
23-46	12/21/23	20-4c		Woodbury Ave	850,000.00	5,965.00	Build new SFD	NA	Shackford Homes LLC
23-47	* 11/1/23	06--03		52 Shipwright way					

CONSERVATION COMMISSION - 2023 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 projects the Commission worked on in the last year:

Development Projects: The Conservation Commission reviewed and provided comments on several New Hampshire Department of Environmental Services (DES) applications, including:

- NHDES Minimum Impact Wetlands application by University of New Hampshire Eastern Great Bay Estuary to monitor, assess and restore 6.8 acres of oyster reef.
- Review of Town-owned Properties as requested by the Board of Selectmen that included: Rezoning of property located at 144 Old Dover Road, Tax Map 19, Lot 17, formerly owned by Jane Moore; and
- Transfer of Town-owned right-of-way at Piscataqua Drive and Woodbury Avenue to Wilcox Industries

Community Projects:

- The Commission implemented the removal of invasive Oriental Bittersweet on Fox Point Conservation Area that was destroying trees.
- The Commission worked with the Board of Selectmen to address erosion issues near the parking area leading to the Fox Point beach staircase.

Landscape Review and Recommendations for the following:

- Landscape restoration plans in anticipation of the City of Portsmouth Water Department's construction of a new water main through Fox Point.
- Unutil gas line maintenance facility to be located off Spaulding Turnpike, Exit 4
- Sig Sauer manufacturing, warehouse, and office facility at 165 Arboretum Drive on Pease International Tradeport
- 106-room EverHome Suites Hotel on property located off Woodbury Avenue, Tax Map 20, Lot 4-C.

Perpetual Conservation Fund

- The Commission worked with the Board of Selectmen to write a Warrant Article that would establish an interest-bearing perpetual trust fund from current use tax returns for conservation uses that was approved at the 2023 Town Meeting.

Community Education Outreach:

- The Commission hosted a community education outreach presentation by Professor Ray Grizzle on the University of New Hampshire's oyster restoration research program in May 2023.

The Newington Conservation Commission encourages residents to volunteer as members.

Respectfully submitted by The Newington Conservation Commission

Chair, Jane Hislop; Vice-Chair Laura Rogers; Members: Andrew Meigs; Jim Weiner; Derick Willson; and Alternate, Bill Murray

Newington Conservation Commission

January 2022 - December 2022

Operating Fund - Checking Account (4859)

Beginning Bank Balance (TD Bank)	\$	186,875.52
----------------------------------	----	------------

Revenue:

Interest Earned		583.52
-----------------	--	--------

Total Revenue	\$	<u>583.52</u>
---------------	----	---------------

Expenses:

Total Expenses:	\$	-
-----------------	----	---

Ending Balance Checking Account:	\$	<u><u>187,459.04</u></u>
----------------------------------	----	--------------------------

Economic Development Committee Report

Recent years have started an uptick in development of commercial and industrial properties in Newington. Choice hotels is building a 105 room hotel on Woodbury Avenue and Wilcox Industries will be expanding their building onto the corner lot of Woodbury Avenue and Piscataqua Drive. Ricci Construction is building their headquarters at the intersection of River Road and Shattuck Way and Chick-Fil-A will be starting construction of their popular fast food restaurant on Woodbury Avenue in April of 2024. In addition to the above, there are future development plans in the works for lots on Shattuck Way and Woodbury Avenue at the Fox Run Mall and Newington Park. Sig Sauer is building a new 220,000 square foot building on the Pease Development Authority in Newington which generates building inspection revenue as well.

2024 will find the committee focusing on revamping our economic development web page and on retaining our current businesses and industry.



Choice Hotel site under construction- Woodbury Avenue

Newington TD Bank Escrow Accounts 2023

Ackerley Sub Division	27.69
McGovern Landscape	12,007.83
Stoneface	222.32
Subcom	1,195.00
Coakley Land Fill	49,345.01
Woodbury Avenue Sidewalk	25,352.84
Chick-Fil-A	860.22
Sig Sauer - 165 Aboretum	910.17
Shackford Point Development	5,049.43
Unitil - Gosling/Woodbury	2,516.41
Unitil - Gosling/Woodbury (cash surety)	103,007.65
Unitil - Pig Station	3,567.65
Unitil - PIG project -Nimble Hill (cash surety)	57,502.35
Everhome Suites Hotel	6,070.39
Unitil - Gas Line Inspections (Shackford Point)	5,048.02
Unitil - Gas Line Project - Shackford Pt(cash surety)	54,908.20
76 Little Bay Engineering Fees	2,603.45
76 Little Bay (cash surety)	15,019.76
Total	<u>\$ 345,214.39</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*

The Town of Newington's Office of Emergency Management (OEM) continued to be active in 2023 with procuring grant funding to offset taxpayer funding for needed equipment and administrative requirements. As mentioned in 2022's report, a Congressionally Directed Spending (CDS) Grant to upgrade the interoperability communications in the Emergency Operation Center (EOC) was applied for. With this upgrade, the OEM will be able to communicate with first responders throughout the region in the event of a catastrophic emergency. Newington Town Project Manager, Paul Deschaine was instrumental in moving us through this process. Newington was awarded the grant through the Department of Justice (DOJ) in the amount of \$170,000. The project is on track to be completed by the end of FY24.

Starting in 2023, with the assistance of the New Hampshire Department of Homeland Security and the Rockingham County Planning Commission, the OEM was required to re-evaluate the Towns Hazard Mitigation Plan. This plan reduces the loss of life and property minimizing the effect of a natural or man-made disasters. The Towns plan was due to be revisited in 2024 and generally takes a year to review and update. There is a cost associated to re-evaluate the plan. However, we have been proactive with being able to obtain grant funding to cover a majority of the cost. The plan update has been completed and is now in the final review process with state and federal authorities. Hazard Mitigation Plans are living documents that the OEM continuously reviews because of environmental and industrial challenges that we face.

The OEM also looks for various ways to utilize Town equipment for its most versatile uses. In 2023 we received a Build Strong grant for a combined total of \$12,500 from TC Energy. These funds were used to purchase a side by side UTV. The vehicle is used by both Newington Police and Fire and has a multitude of response capabilities. It has already been utilized multiple times in 2023 and we look forward to capitalizing on its capabilities even more in the future.

Respectfully,
Chief Bilodeau & Chief Hoyt

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

In 2023, the Fire Department was once again able to remain fiscally responsible to the bottom line budget approved at Town meeting. The budgeting process requires open communications and trust amongst department heads, boards, and committees to ensure that the Town is meeting its needs for a fair cost. I would like to thank the Board of Fire Engineers, Select Board, Budget Committee, and Newington residents for their continued support and encouragement over the years.

The past several years has been a challenge for the Fire Department, primarily with adequate staffing levels. In several recent Annual Reports and at many public meetings, I discussed the unprecedented difficulty that the Fire Department, and fire service in general, is having in hiring firefighters. Our pressing issue concerns recruiting and hiring part-time firefighters. The current roster of part-time firefighters sits at eight, with only four being active. Our current staffing levels are unsustainable and leading to burnout of our full-time firefighters covering the part-time shift vacancies. To put some of the numbers into perspective, in 2020 we had 651.5 hours of vacant part-time shifts and full-time was able to cover 94.5 hours of that. Fast forward to 2023 and there was 6,247 vacant part-time shift hours with full-time able to cover 2,274 hours of that. Over the course of 4 years, that is an 859% increase in vacant part-time hours and 2,306% increase on dependency of our full-time staff to cover those vacant shifts. On many payroll cycles full-time firefighters are working in excess of 100 hours over and above their regularly scheduled hours. The vast majority of those hours are compensated at an overtime rate. For this reason, you will notice more firefighters with an above average salary.

With support of the Select Board, Newington Fire applied for the FY22 SAFER (Staffing for Adequate Fire and Emergency Response) federal grant in March of 2023 to alleviate our staffing issues. We were notified in mid-December that we were not chosen as a recipient. 2023 was exceptionally competitive for grant funding, as the federal government lowered the total amount available from \$560m to \$360m and the number of awards from 500 to 300.

The Fire Department enjoys being involved with community relations. We were asked to take part in several events throughout the year with residents and local businesses. We delivered the Easter bunny and Santa to various events and were also part of the Seacoast Chabad Jewish Center Gelt Drop at the Fox Run Mall. We participated in SeptemberFest, a great opportunity to connect with residents. We finished out 2023 escorting Santa through Town on the big red sleigh followed by the Towns new fire truck, Engine 4.

OFFICE
(603) 436-9441

FAX
(603) 430-2007

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

Additionally, firefighters received a great response to the annual toy drive at Wal-Mart which provided assistance to local families during the holidays.

Similar to years past, Fire Department members accumulated in excess of 750 hours of training to include: Driver/Operator Pumping Apparatus, Driver/Operator Aerial Apparatus, Commercial Driver License, Incident Safety Officer, Health and Safety Program Manager, Stress in Emergency Services, Fire Service Considerations with Lithium Battery Storage Systems, Navigating Public Safety Health and Wellness, Health and Wellness for First Responders, along with a multitude of EMS classes. Members were not able to attend as many classes in 2023 compared to recent years due to the demands of excess work hours taking priority.

Below is a breakdown of the emergency calls we responded to in 2023, along with the Inspections Division statistics and total Department deposited revenue:

Run Type	# of Runs
Medical Aid	195
Fire Alarm Activation	151
Odor Investigation	12
Motor Vehicle Accident	28
Haz Mat Incident	3
Boat Calls	5
Public Assists	92
Good Intent/Cancelled	17
Radio Box Disconnects	460
Brush Fires	9
Vehicle Fires	5
Dumpster Fires	0
Water/Storm Damage	12
Structure Fires	1
Mutual Aid Medical Aid	38
Mutual Aid Fires	45
Other	11
Total Incidents Responses	1,084
Fire Inspections	145
Total Calls for Service	1,229

Department Recalls	56
Simultaneous Calls (2 or more calls at the same time)	31

Life Safety, Fire Alarm, Sprinkler, & Tent Permits Issued	31
Brush Fire Permits Issued	54

Revenue Source	Amount Deposited
Ambulance Fees	\$81,117.37
Fire Alarm, Life Safety, Sprinkler & Tent Permits, Radio Boxes	\$55,387.99
Detail Reimbursement	\$2,771
Restitution	\$0.00
Total Funds Deposited	\$139,276.36

Overall, calls increased 8%, an increase of 77 calls over 2022. Notable changes in 2023 vs. 2022 include a decrease in mutual aid calls. This category decreased by 21 calls or 19% over 2022. Decreased mutual aid

OFFICE
(603) 436-9441

FAX
(603) 430-2007

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

medical calls would yield a decrease in ambulance revenue as these transports are billable. Ambulance revenue saw a minimal decrease over 2022 to \$3,073.54 or 3.7%. Although the mutual aid medical aid calls were down by 45 runs, Newington Fire ambulance calls were up by 18. This increase in Town calls is what helped make up for the decrease in mutual aid responses. All revenue generated from ambulance billing, permits issued, administrative fees for details worked by Fire Department members and any restitution garnered from fines, is deposited directly into the Town of Newington general fund, with 2023 revenues being \$139,276.36.

Department recalls increased by 14% over 2022 and remained problematic due to the low number of off-duty staff available to return to cover the fire station. Recalls are utilized when on-duty crews are expected to be involved on a particular incident for an extended amount of time or the on-duty crew needs additional help on scene or the crew responds out of Newington on a mutual aid request that prevents them from being able to respond to a secondary or tertiary call within Newington. Simultaneous calls - multiple calls occurring while the on-duty crew is handling an emergency - decreased in 2023, down 22.5%. Notable emergency calls in 2023 include rescuing 2 individuals out of the river from overturned kayaks during 2 separate incidents. One occurred after midnight at the base of the General Sullivan bridge in very swift currents. We were also able to happily rescue a person from the low tide mudflats of Great Bay in South Newington. Newington also has the Spaulding Turnpike, and our share of bad motor vehicle accidents throughout the year. As one of the founding members of the Seacoast Fire Chiefs Mutual Aid District, Newington Fire responded to quite a few structure fires, the most notable being the Days Inn fire in Kittery, Maine.

I would like to thank the members of Newington Fire and Rescue for their continued commitment to our Department and Newington residents. Additionally, special thanks and appreciation goes out to the numerous Town residents and businesses that continue to support us at every turn. I would also like to offer my sincere thanks to the Board of Fire Engineers for their time and dedication in supporting ongoing efforts to keep your Fire Department providing top notch service and always looking to the future in the best interest of everyone we serve. And as always, stop in to visit anytime - your questions and feedback are always welcome. Stay safe.

Respectfully Submitted,
E. J. Hoyt
Fire Chief

OFFICE
(603) 436-9441

FAX
(603) 430-2007

Highway Department Report

2023 was a busy year!

All the rain that we experienced during the spring and summer led to lots of roadside brush growth. We mowed and cut back the brush on roadsides continuously.

Many roads were milled and paved in 2023. Fox Point Road was paved (from Old Post Road to Little Bay Road) and an old failing drainage culvert replaced there. Shattuck Way by River Road and Nimble Hill Road (from Fox Point Road to Little Bay Road) were milled and paved. Finally, McIntyre Road was milled and paved, (from Newington Road to the airport opening) and a sink hole repaired there.

Sealcoating work was completed on Shattuck Way, parts of which have failed over the winter. The company has guaranteed their work and will be back in the spring to repair and recoat the cracks.

Many culvert pipes were jetted clear this past year in accordance with a drainage study prepared for the department. A partial culvert collapse on Patterson Lane was repaired as well.

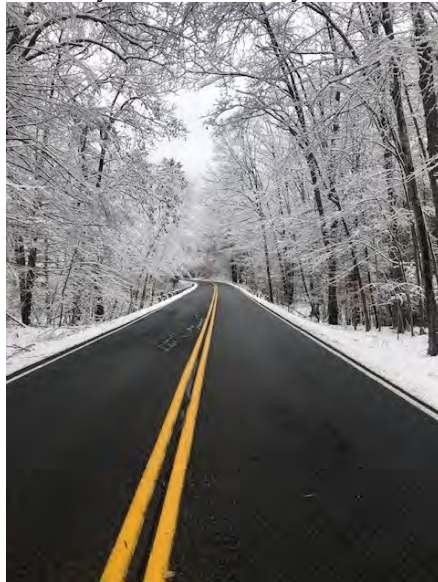
A new firewall and computer system was installed at the Highway Garage to protect us from cyber-attacks.

A big thanks to our dedicated part time crew, the tax rate impact of the Highway Department is a quarter of what it would be with a full-time staff.

Don't forget that there is always sand and salt at the Highway Garage salt shed for residents to use.

Sincerely,
Len Thomas
Road Agent

Newly Paved McIntyre Road



2023 at the Langdon Public Library

Library Usage

This year we sprang back to full activity. The library's total 2023 circulation including physical items, interlibrary loan and NH Downloadables was 12,301. We checked out 7,355 items, 2,721 downloadable eBooks and audiobooks, 1,061 eBooks and streaming media on Hoopla, and broke last year's record 1,164 on interlibrary loan, with 854 loaned to other NH libraries, 310 borrowed by ours. We added 1,233 items to the collection and withdrew 376. At year-end we have a total of 24,458 items catalogued in our automated system. We had a total of 6,468 individual library visits this year, 241 programs and 1,572 program participants, 2,174 people using meeting rooms, and 334 total borrowers.

Programming

Program attendance skyrocketed this year, totaling 1,572 participants in programs for all ages. We offered weekly story times including a couple featuring Newington Police and Newington Fire Departments, Teen Advisory Group meetings and programs, monthly book groups, writing groups, game nights, lego nights and craft nights. We held an in-person Candidates Night before town elections, puzzle swaps, movie nights, including an outdoor showing of "The Descendants," and a presentation about Jim Crow and Reconstruction from local graduate student and former Newington resident Lottie Richard. 76 people registered for Summer Reading: 41 children and 35 teens and adults. We added a Bingo Board option to earn raffle tickets that included various summer activities as well as a range of programs. In keeping with the ALA theme "All Together Now" we hosted Matt Forrest Esenwine, the author of 2023's NH Literary Award for Outstanding Work of Children's Literature "I Am Today," a musical performance of original music and poetry from blind musician Mike Rogers, accompanied by Beverly Rogers and Dan McLellen, called "Outside Looking In," and a macrame craft lesson from Newington resident Emma Wayss and her grandmother Wendy Sweeney. We collaborated with Camp Newington for weekly programs at the library and hosted the UNH Marine Docents for a program about the inhabitants of our

Rocky Shore. 58 people attended the Finale Party in August, and local businesses Hauch Storage and Beswick Engineering again generously donated toward prizes for the 52 raffle winners. We had a second annual Library Lock-In for teens and checked out Virtual Reality equipment from the NH State Library for a VR night. Our annual Winter Warm-Up was attended by 55 people who enjoyed a performance of holiday music and other classics from Seacoast Men of Harmony, sandwiches, cupcakes, a variety of beverages and other treats.

Art Display

We began a new tradition of hosting “Meet the Artist” nights this year with Newington artists. The first was Debbie Obertanec in February, Dave Turbide in May, and finally Heather Berry in December. Thank you to everyone who enhanced our library environment with their work for a month or more in 2023, including other artists Sharon Lester, Allison Donohue, Lennie Mullaney and Natalie Marquis.

Changes

There were no major staffing changes this year but our Teen Advisory Group co-founder and co-leader Natalia Jacuch graduated from high school in May and left for college in the fall. Her significant contributions during the time she volunteered here will have a positive influence on the library and community for years to come. Thank you and best wishes to Natalia!

Other Services

The library provided free Covid tests to Newington residents in 2023 thanks to Seacoast Public Health Network. We also continued our partnership with Birchtree Center and welcomed back members of Great Bay Services, who began attending programs once a week at the library. We also offered weekly book groups at the Newington Public School this fall. The students read “Frog and Toad Together” by Arnold Lobel and “A Wrinkle in Time” by Madeleine L’Engle.

Thank you for another great year at the library!

On behalf of Langdon Library Staff: Theresa Tomlinson, Administrative and Interlibrary Loan Coordinator; Brittany Post, Programming Assistant; and Debra Obertanec, Cataloging Assistant, this report is respectfully submitted.

Lara Berry, Library Director

Mosquito Control

The rainy summer led to an increase in disease activity in New Hampshire. All three mosquito borne viruses were detected throughout the state. There were two human cases of Jamestown Canyon Virus detected in Bedford and Belmont and one human case of West Nile Virus in Pembroke. A wild turkey from Farmington tested positive for Eastern Equine Encephalitis (EEE) as well as mosquitoes from Exeter and Fremont. In Stratham, mosquitoes tested positive for West Nile Virus. Fourteen samples of mosquitoes tested positive for Jamestown Canyon Virus in eight communities including New Castle. There were also two human cases of the tick borne disease, Powassan Virus. Find out more about ticks and tick prevention at <https://tickfreeNH.org>.

Adult mosquitoes were monitored weekly throughout the town. Mosquitoes collected in traps were identified to species and sent to the State Lab in Concord where they were tested for EEE, West Nile Virus and Jamestown Canyon Virus. No disease activity was detected in Newington mosquitoes this season.

Dragon Mosquito Control provided mosquito control services in 2023. The services included trapping and identifying mosquitoes for disease testing, monitoring wetlands for larval mosquito activity, larviciding where mosquito larvae are found, spraying for Septemberfest, tick spraying in spring and fall, night time spraying along roadways and placing greenhead fly traps on the salt marsh. Field work began in April when mosquito larvae were found in stagnant water such as swamps, marshes, woodland pools and other wet areas. Dragon used a naturally occurring biological product called Bti to control mosquito larvae in wetlands. Bti will not harm people, pets and other animals, aquatic life, birds, bees or other insects. Dragon also used Natular, an organic biological product, to control disease carrying mosquitoes in catch basins.

Diseases spread by mosquitoes and ticks will remain a public health concern in the future. Once eradicated from this country, diseases like malaria are making their way back and becoming endemic. Rising temperatures extend the season for many plants and animals including insects allowing a northward migration. This change results in the spread of invasive species and disease vectors into new regions. Mosquito surveillance and disease testing provides an early warning system. Otherwise, humans become the sentinel of new diseases.

Respectfully submitted,
Sarah MacGregor
Dragon Mosquito Control, Inc.
www.DragonMosquito.com
603.734.4144

2023 Annual Report of the Planning Board

2023 is best characterized as oddly inconsistent. The Board met with many property owners to discuss preliminary plans, yet, actual applications & approvals were down from 2022; likely a result of the rise of interest rates starting in 2022 and peaking in October of 2023. Demand for additional housing, manufacturing and redevelopment of commercial properties continues to be very strong, yet the inventory of land available for sale and/or development is very low.

The Newington Planning Board hears applications for subdivisions, site plans, home occupations, driveway permits and conditional use permits. The Planning Board researches and prepares long-range plans such as the Master Plan, and the Capital Improvements Program, both of which have been recently adopted. The Board also meets with property owners to discuss conceptual plans for their property to provide guidance when needed. The Board normally meets twice a month depending on the number of pending applications.

This Fall, the Board was approached by the owners of vacant land located between the Spaulding Turnpike, Shattuck Way and Nimble Hill Road about changing the current zoning in that area to allow nursing homes. As a result of the work and research on this issue, the Board concluded that allowing Nursing Homes in the Commercial Zone wasn't appropriate and has advanced a Zoning Amendment that will be voted on by ballot at the 2024 to eliminate Nursing Homes as a permitted use in the Commercial Zone. The Board hopes to spend time in 2024 determining if there is an appropriate place to allow Nursing Homes in other zoning districts which would require amending the Zoning Ordinance in the future.

Unlike many communities in the Seacoast of New Hampshire, Newington utilizes a part-time, contracted Town Planner, which has worked well for over seven years because of the support provided by the volunteer Board members. Several Planning Board members have served the Town for decades and should be recognized for the many hours of time that they spend each month to keep the Planning Department & Board running smoothly. Each member has a unique skill set creating a well-rounded Board, and thank you to our newest Alternate Member, Jillian Semprini.

Commercial Development Reviewed in 2023:

- ◇ Final Approval was granted to a hotel on Woodbury Avenue, currently beginning construction;
- ◇ Final Approval was granted for a new clean-out facility for Unutil (natural gas pipelines) which will greatly improve the aesthetics at the entrance to Newington from the Spaulding Turnpike South by eliminating two existing facilities. The first phase of this project was completed in late 2023;
- ◇ Reviewed and approved a revised Chick-Fil-A restaurant on Woodbury Avenue (construction commencing in April, 2024);
- ◇ Reviewed a 140,000+ square foot manufacturing / office / warehouse project at the Pease Tradeport.
- ◇ Began initial Site Planning and Zoning Review of a proposed major expansion of Wilcox Industries.

Residential Development Reviewed in 2023:

- ◇ The roads and infrastructure for two subdivisions approved in 2022 are almost complete and homes are being built in both projects.

Planning:

- ◇ The Planning Board adopted a new, comprehensive Rules of Procedure to both streamline meetings and make certain that both the Board and the public adhere to basic rules of decorum while adhering to all applicable NH State Statutes.

Police Department 2023 Report

The Newington Police Department would like to thank the community for helping us make 2023 another successful year in reaching our goals of providing professional police services to the town. What seemed insurmountable was attained by your dedicated officers and the support from the residents, the business, industrial districts, and the New Hampshire Air National Guard.

Though successful, your department did face its challenges with a staff shortage through attrition. However, still meeting the demands of the community. Officer Ethan Jones left Newington after four years of service, to continue his law enforcement career with the Hudson Police Department. Officer Jessica Auger, though staying on part-time, left her full-time position to be with her son Ricky and pursue her passion for photography. Officer Ricardo Saint-Marc resigned his position to pursue other opportunities in the field.

As the chief, one of my challenges is to recruit and hire the best person for the position, without lowering the standards of the professionalism you expect from us. With the current national climate on the law enforcement profession, this is an arduous task. In understanding this, we have changed our recruitment practices, reaching out nationally to qualified candidates and conforming processes, to meet the scheduling needs of applicants.



Your members of the police department have been involved in different philanthropic events this year, thanks to Executive Assistant Taylor Fiore. Taylor has inspired officers and members of the community to participate not only monetarily but also with their time, with Special Olympics Summer games, Toys for Tots, and The Walter Burns Fishing Day for children with special needs.

We are in our second year of a four-year cycle with CALEA (Commission on Accreditation for Law Enforcement Agencies), gaining national accreditation status in November of 2021. We continue to prove we are following best practices in police standards through our policies and procedures. In October, we were able to showcase the department during our assessment. Officers had the opportunity to talk about their specialized training and how their specific discipline benefits the town. The areas highlighted were Juvenile Process, Use of Force training and practices, Community Policing, and Emergency Management. We were extremely successful in our assessment. If interested in commenting on how we are serving you, go to our website: newingtonnhpolice.gov and enter the CALEA Public Portal.

In September, the New Hampshire Air National Guard; 157th Air Refueling Wing, hosted the second Thunder Over New Hampshire Air Show. There is a lot of preparation that goes into the logistics of organizing the event, which we play an important role in as the host agency. This involves multiple first responding agencies (local, state, county and federal) to make the air show run smoothly. Once again, the air show was a success without any incidents.



It would behoove me not to mention the success of the K9 program we brought to Newington, four years ago. K9 handler, Lieutenant Wood, and Augie, conducted nineteen call outs throughout the seacoast, Maine, and Massachusetts. As a team, they have developed quite a professional reputation, representing The Town of Newington. They have been involved with explosive detection requests for events such as The Loudon Race Way, Boston Marathon, dignitaries, past and current presidential visits ,and most importantly, demonstration or just visits to the Newington Public School.

The Newington Police Department responded to or answered 8,139 calls for service in 2023. Most of the activity was focused on motor vehicle enforcement with 1,608 motor vehicle stops resulting in warnings, summonses, or arrests. We handled 1,432 Citizen Complaints and public assistance calls, which cover criminal

investigation, motorist assistance, burglar alarms, animal calls, motor vehicle accidents, police assists and requests for assistance. Your officers have conducted 1,018 self-initiated calls for service to include, building checks, the PDA and Great Bay Wildlife Refuge Patrol.

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

Respectfully Submitted
Michael Bilodeau; Chief of Police

RECREATION COMMITTEE



The Recreation Committee significantly increased the list of recreation activities in 2023 for all ages. These activities and events were supported by a small group of dedicated volunteers and a part time Recreation Director. The Recreation Director actively sought input/feedback from the community to make the program more inclusive for all residents. Despite the increase in activities, the Committee found ways to reduce the 2024 budget. The trend towards less community volunteerism continues to challenge the Recreation Committee's ability to sponsor popular events throughout the entire year. Volunteers have the flexibility to contribute as much or little of their personal time as they can afford throughout the year. The main mission of the Committee is to improve the quality of life in Newington, foster community cohesion and have some fun. The following list is a summary of most of the key events and activities in 2023:

- Septemberfest
- Dance Exercise Classes
- 50's Sock Hop
- Yoga Classes
- 70's Dance Event with the Tony Mack Band
- Cooking Class with Newington's Jack Lee
- CPR/EAD certification with Gail Klanchesser
- Senior Italian Dinner
- Trolley Rides – Historical Tour with Newington's John Lamson
- Trunk or Treat
- Tennis Lessons
- Pickup Tennis Matches
- Holiday Festival with Santa
- Easter Egg Hunt with the Easter Bunny

- Summer Camp Coordination and Support (YMCA and Newington's Jessica Morgan)
- Airshow Support
- Pickleball Courts in South Newington
- Baseball infield restoration
- Paint Night
- Pottery Class
- Wreath Making
- Senior Gift Baskets and food delivery (Senior Dinner etc.)
- Touch a Truck/Car Show
- Collaborations with the Historical Society at the Parsonage House (Trolley Ride, etc)
- Tennis Tournament
- Pickleball introduction and procurement of nets and protective fencing around courts
- Ice Rink set up maintenance and removal (Brian Haberstroh and team)
- Maintenance and upkeep of town recreation areas, ballfields, trails, playgrounds, and basketball & tennis courts
- Procurement and installation of new playground equipment
- Walking Club
- Town Trails Cleanup Support







The Recreation Committee appreciates the cooperation and support from Newington's Fire Department, Police Department, the Historical Society, the town administrative and maintenance staff, and the Town Library. Without this support many events and activities would not be possible.

Committee Chair: Rebecca Navelski

Newington Sewer Commission Report 2023

2023 was a year of tackling numerous small maintenance projects and also up keeping the facilities HVAC system in addition to the emergency generators at the plant and two pump stations.

Other projects included: Painting the inside of the Headworks Building, installing new ladders at both pump stations, installation of a new Sludge Pump along with a Variable Frequency Drive to operate it. The Commission purchased a new mower after the original one had served over 22 years of mowing both the plant and two pump stations.

There have been discussions on the impacts of upcoming PFOAs testing of influent and effluent. The Environmental Protection Agency (EPA) has not yet approved a testing method for PFOAs. Once approved a new permit will be issued to the Wastewater Treatment Plant and testing will be required. Currently dewatered sludge that is hauled to a composting facility in Unity, ME is tested bi-yearly for metals as well as PFOAs compounds in order to meet disposal requirements. With this, the price for disposal and hauling fees of dewatering sludge has increased.

Ongoing testing throughout the plant helps the staff ensure that the plant is running correctly and efficiently, as well as meets the requirements for the operations permit. Some samples are sent out for required testing; some can be processed in-house. The Commission purchased a new sampler to replace one of the old samplers for the regular testing of the Biochemical Oxygen Demand (BOD) and the Total Suspended Solids (TSS) for the Influent and Effluent. It is required by permit that a 24hr composite sample be taken twice a week.

Following a NHDES audit of the facility, they have deemed that the plant is operating well and meets state standards for plant operation.

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

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. In November 2023 a new Irrigation Policy was created for sewer users that use water for lawns with the installation of a secondary water meter. The water that does not enter the Sewer will be credited towards the next sewer bill.

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

Newington Sewer Commission
Rick Stern, Chairman
Tom Hazelton
Jack O'Reilly



DEPARTMENT HOURS AND SCHEDULES

Town Office Hours

Newington Town Offices - Monday through Friday 9:00 am to 4:30 pm
 Building Department - Monday through Friday 7:30 am to 3:30 pm
 Town Clerk/Tax Collector's Office - Tues, Wed & Thurs 9:00 am to 2:00 pm
 Town Clerk - After Hours Appointments Available

Langdon Library Hours

Monday - 11am to 5pm Tuesday 10am-8pm Wednesday 2pm to 7pm
 Thursday - 10am to 7pm Friday - 10am to 5pm Saturday - 10am to 2pm

Transfer Station

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

Town of Newington 2024 Holiday Schedule

New Year's Day	Monday, January 1	Labor Day	Monday, Sept. 2
Martin Luther King Day	Monday, January 15	Columbus Day	Monday, October 14
President's Day	Monday, February 19	Veteran's Day	Monday, Nov. 11
Memorial Day	Monday, May 27	Thanksgiving Holiday	Thursday and Friday Nov. 28 and 29
Juneteenth	Wednesday June 19		
Independence Day	Thursday, July 4	Christmas Day	Wednesday, Dec. 25

DEPARTMENT/COMMITTEE MEETING SCHEDULE

Board of Selectmen – Town Hall

1st & 3rd Monday of the month 5:30pm

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 – Library as needed

Budget Committee – Town Hall

Dec.–Feb. Wednesdays 6:00pm

Historic District Commission – Town Hall

Meeting times vary -as needed

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 – Library

As needed

Cemetery Trustees – Town Hall

As needed

Fire Engineers – Fire Station

1st Wednesday of the month -5:00 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 every other 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.

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

**ANNUAL REPORTS OF THE
NEWINGTON SCHOOL DISTRICT**
Newington, New Hampshire

Fiscal year July 1, 2022 to June 30, 2023

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 18, 2023, District Meeting
Result of the Vote on March 14, 2023
Report of the School Board
Report of the Superintendent of Schools
Report of the Assistant Superintendent of Schools
Special Education Expenses / Revenues
Report of the Director of Technology
Report of the Director of Facilities
Report of the Newington Public School Principal
Report of the Portsmouth Middle School Principal
Report of the Portsmouth High School Principal
School Enrollments
Newington Public School Staff
School District Warrants
School District Budget MS-27
2022-2023 School District Audit

SCHOOL DISTRICT OFFICIALS

School Board Members	Brian Semprini	2024
	Jeremy Boston, Chair	2025
	Mandy Murphy	2025
School District Moderator	Jack O'Reilly	2024
School District Clerk	Doreen Caradonna	2024
School District Treasurer	Valerie Thompson	2024

Superintendent of Schools - Stephen Zdravec

Artwork and photographs contributed from the Newington Public School.

NEWINGTON SCHOOL DISTRICT MEETING MINUTES

Newington, New Hampshire
2023 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 18, 2023

Time: 10:00 AM

Location: Newington Town Hall

Details: 205 Nimble Hill Road Newington, NH 03801

School District Moderator, Jack O'Reilly, opened the 2023 Newington School District Annual Meeting at 10:00 AM on Saturday, March 18th, 2023. He introduced the School Board members on the stage: Jeremy Boston, Amanda Murphy, and Brian Semprini who was appointed to replace Chris Russo who left after joining the SAU as Director of Technology. Also present onstage was John Lamson, Chairman of the Budget Committee.

Present in the audience: SAU Superintendent Steve Zdravec, Business Administrator Susan Penny, and Principal Peter Latchaw. Moderator O'Reilly then read the Moderator's Rules followed by 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 \$2,608,482 (Two Million six Hundred Eight Thousand Four Hundred Eighty-Two Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations contained in special or individual articles 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 11-0)

Moderator O'Reilly read Article 1 and asked for a motion. The motion was made by John Klanchesser, seconded by Jim Weiner. There was no discussion and the motion passed after a vote with a show of cards.

A motion was made to adjourn the meeting and seconded to close the meeting. The meeting was adjourned at 10:03 AM.

Respectfully submitted,

Doreen Caradonna
School District Clerk
March 18, 2023

SAMPLE BALLOT

OFFICIAL BALLOT
ANNUAL SCHOOL ELECTION
NEWINGTON, NEW HAMPSHIRE
MARCH 14, 2023

Doreen Caradonna
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SCHOOL BOARD 3 Year Term Vote for not more than One	SCHOOL BOARD 1 Year Term Vote for not more than One	SCHOOL DISTRICT CLERK 1 Year Term Vote for not more than One
JEREMY BOSTON <input type="radio"/> 103	BRIAN SEMPRINI <input type="radio"/> 101	DOREEN CARADONNA <input type="radio"/> 102
<input type="radio"/> (Write-in)	<input type="radio"/> (Write-in)	<input type="radio"/> (Write-in)

REPORT OF THE NEWINGTON SCHOOL BOARD

Dear Newington Public School Families, Friends, and Tax Payers, I hope this letter finds everyone well. The School Board would like to share some important updates with you and a summary of the past year. It is a pleasure for us to serve on the School Board and we are grateful for the opportunity to help impact the education and experience the children of Newington receive at Newington Public School.

Over the last year our students have continued to excel academically, showcasing their dedication and hard work. We are proud of their achievements and are committed to providing them with a supportive learning environment that fosters success. Some examples of tracking the achievements and educational goals the teaching staff have been working hard towards are the Star Assessment testing, Project Based Learning, and Newington Learner Profile as a system for grading and reporting student achievement. The SAU 50 Superintendent has also been working with Principal Latchaw, NPS staff, the School Board, and the community to create a Portrait of a Learner to help develop and shape the educational experience the students receive at NPS. Some other notable mentions are the student lead teacher parent conferences that allow the students to showcase their goals and achievements throughout the school year. Parents and care givers also receive updates and get a close look at what the students are working on in the classroom via Seesaw which are video segments of the activities and hard work being performed in the classroom. Special Education has also been a focus and Stacey Kirby has done a really nice job of changing past protocols to help Principal Latchaw and staff create a true MTSS (Multi-Tiered System of Supports) model allowing service providers to work with all students to ensure all students get what they need both socially and from an academic perspective. This is another example of all staff working together to make NPS a more welcoming and well-rounded educational experience for all students.

The School Board is dedicated to helping enhance our educational facilities. We work closely with the SAU 50 Director of Technology, Chris Russo, to improve the infrastructure and security at NPS. A few projects Mr. Russo has completed are the upgraded phone systems, enhanced camera security systems, as well bringing the networking and servers up to date to improve not only the classroom experience but also cyber security measures to keep student and faculty personal information safe. All of Mr. Russo's hard work has made NPS a more conducive learning space for our students in the classroom.

We would also like to highlight some of the projects the School Board has been working on with Principal Latchaw and the SAU 50 Director of Facilities, Brian Helfrich, to better improve the daily operations for not only the faculty and students but also the building. With the leadership of Mr. Helfrich, we have completed some great improvements and upgrades to NPS while keeping an eye on costs and efficiency. Last summer an abatement project was completed that resulted in new flooring in our entry way and main office. This project was not only completed for cosmetic reasons, but also to improve the entry surfaces during inclement weather with slip resistant carpet tiles. These carpet tiles also help collect dirt and debris at the entrance so that this is not tracked throughout the building. The main office also received some updates to better serve the students, faculty, and visitors by allowing better workflow, a teacher workstation, and a more inviting space for students and parents. Other facility improvements, to name a few, have been enhanced security devices and measures recommended by local and federal officials during an

assessment of NPS, upgraded heating and cooling equipment to improve the efficiency of the building, landscaping to improve on the overall appearance of the school grounds, and working closely with Mr. Russo to achieve infrastructure upgrade goals. Future planning has also been a goal of the School Board and Mr. Helfrich, asset management and replacement schedules of important facility equipment has been discussed quite often throughout the school year which should make for a more fiscally responsible and focused budgets in years to come.

Finally, The School Board would like to give a HUGE thank you to the Newington School Supporters! Without the hard work, dedication, and volunteering of their time our school and community engagement would not be the same. NSS is in large part responsible for the experience the students receive in and out of the classrooms. NSS has helped cover the costs of supplies, technology, and classroom celebrations and activities. Over the years NSS has been responsible for community events held at the school, assisted with the Fox Point Sunset Race, and regularly holds meetings to plan and help improve our students and community experiences at NPS. On behalf of the students, faculty, and community we THANK YOU!

In closing, the support from the above-mentioned individuals and groups is crucial in shaping the future of education in Newington. Please feel free to reach out to the School Board with any feedback, questions, or concerns. Together, we can make a positive impact on the lives and experience of our students.

Thank you for your continued commitment to education and the Newington community.

Sincerely,
NPS School Board Members
Jeremy Boston - Chairman
Brian Semprini - Co Chair
Mandy Murphy - Secretary



REPORT OF THE SUPERINTENDENT OF SCHOOLS

It is truly an honor to serve as the Superintendent of Schools in SAU 50. Over the past year I have been gathering input from various stakeholders across the SAU to inform our Portrait of a Learner. The Portrait of a Learner will serve as our North Star as it describes the qualities and characteristics we seek to develop in our students in partnership with parents and the community. For example, in describing our learners' words such as *resourceful*, *persistent*, *prepared*, and *curious* rose to the top in the feedback we received. Thinking of our students as citizens, words such as *engaged*, *responsible*, *respectful*, and *collaborative* were used. Lastly, thinking of them generally as people, words such as *kind*, *confident*, *creative*, and *mindful* were at the top of the list.

We will continue to seek community feedback as this work develops into a clear vision for our schools, with goals to help us monitor our progress. It is a great time to be in SAU 50. There is plenty to celebrate across all four communities. Recent rankings from US News and World Report support that. While Rye Elementary School was ranked #1 in New Hampshire for elementary schools, Rye Junior High was #4 and Greenland Central School was #6 for middle schools. All schools were tops in Rockingham County and the Seacoast. While Newington Public School and Maude H. Trefethen School are both too small to be ranked by US News and World Report, their performance on the achievement measures used would indicate they would also be high on this list.

In addition to drawing tighter connections between our four towns, we have been deliberate in our work to draw stronger connections with Portsmouth to set our students up for even greater success. We have collaborated across our SAUs this year on curriculum alignment, connected our Portrait of a Learner work with Portsmouth's Portrait of a Graduate work, and explored shared resources. Our goal is to bring to scale the best of what is happening in all of our schools.

NPS is fortunate to have such a dedicated and talented staff working with Principal Pete Latchaw. With our strong staff, supportive community, and innovative spirit there is simply no limit on what we can create by building on the many great things already happening. We will see that our schools are schools where every child is known, supported, and challenged to do their best. We have a unique opportunity to create the very best education for students here in SAU 50. I look forward to working with our communities in that effort.

Sincerely,

Stephen Zadravec
Superintendent of Schools



REPORT OF THE ASSISTANT SUPERINTENDENT OF SCHOOLS

Assessment:

New Hampshire State Assessment

In the spring of 2023, the state assessment was administered to students in grades 3 through 8 in the areas of English Language Arts, Math, and Science. The science assessment is only given in grades 5 and 8. These assessments require students to apply their learning, not just recall specific content.

The 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. While the scores, especially in math, showed fewer students at the proficiency level, we know students are continuing to learn, all-be-it slower when compared to years before the pandemic. This is to be expected, and students will be able to catch up. It will just take time.

The percentages of students meeting proficiency on the assessments are listed below.

English Language Arts 2023

Grade	Level 3 and Level 4 (proficient)	2022	2021
3	40% (2/5)	76% (6/8)	84% (8/9)
4	88% (7/8)	63% (5/8)	80% (4/5)
5	88% (7/8)	100% (4/4)	60% (3/5)
6	100% (4/4)	33% (1/3)	89% (8/9)
Overall	80%	69%	80%

Mathematics 2023

Grade	Level 3 and Level 4 (proficient)	2022	2021
3	40% (2/5)	88% (7/8)	86% (6/7)
4	88% (7/8)	86% (6/7)	80% (4/5)
5	75% (6/8)	50% (2/4)	40% (2/5)
6	50% (2/4)	66% (2/3)	66% (6/9)
Overall	68%	73%	69%

Science 2023

Grade	Level 3 and Level 4 (proficient)	2022	2021
5	63% (5/8)	50% (2/4)	40% (2/5)
Overall	Less than 10 students	Less than 10 students	Less than 10 students

You can see the impact of the COVID Pandemic on student achievement as measured by this assessment. We also review other assessment results to ensure we are clear on the achievement levels of our students as well as strengths and weaknesses in our teaching and learning. We have

measures in place to support our students as they continue to learn and make up ground from their interrupted learning during the pandemic.

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.

ELL: English Language Learners - These students have limited English proficiency due to English being a second language for them.

McKinley-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	3
ELL	1
McKinley-Vento	0
Title I	0
Section 504	3



SPECIAL EDUCATION EXPENSES / REVENUES
(Previous two fiscal years per RSA 32:11-A)

Special Education Revenues	<u>2021-2022</u>	<u>2022-2023</u>
From Local - Tuition	\$ 0	\$ 0
From Local - Services Provided to Other LEAs	\$ 0	\$ 0
From State - Special Education Aid	\$ 0	\$ 0
From Federal - Medicaid	\$ 0	\$ 0
From Federal - Grants	<u>\$ 16,605</u>	<u>\$ 13,381</u>
 Total Revenues	 \$ 16,605	 \$ 13,381
Special Education Expenditures		
Special Programs (Functions 1210, 1280)	\$ 122,566	\$ 144,772
Extended School Year Programming (Function 1430)	\$ 4,166	\$ 2,697
Psychological Services (Functions 2142, 2143, 2149)	\$ 19,306	\$ 4,958
Speech and Audiology Services (Function 2150)	\$ 35,175	\$ 27,325
Physical, Occupational, and Vision Therapy (Functions 2162, 2163, 2169)	\$ 14,370	\$ 13,029
Administrative Costs (Function 2330)	\$ 0	\$ 0
Specialized Transportation (Function 2722)	<u>\$ 41,216</u>	<u>\$ 35,460</u>
 Total Expenditures	 \$ 236,799	 \$ 228,242
Actual District Cost for Special Education	\$ 220,194	\$ 214,861



Technology

Annual Report | 2023-2024

2023 Pat Keyes Technology - Using Educator Award Winner - Kate Morrison



Kate Morrison, Digital Learning Specialist for the Rye Schools, receives the Pat Keyes Award at the Christa McAuliffe Conference in November, 2023

Each year NHSTE recognizes and honors two individuals (one leader and one teacher) who, through their extraordinary work and accomplishments, have made a significant impact in the field of educational technology. The NHSTE Technology Using - Educator Award is named in memory of Pat Keyes; a former secondary teacher in the Keene School District who served NHSTE in many capacities including editor of the NHSTE Connections. The nominee for this award will be an educator who exemplifies the following:

- Functions as a public or private PreK-12 teacher providing direct instruction in a New Hampshire school(s).
- Developed effective units integrating educational technology.
- Demonstrated improved student performance with the application of technology.
- Shared ideas/initiatives in formal and informal arenas using traditional and electronic methods.

Data Center Update

Data center servers were replaced in August and all services were migrated to the new VM Hosts. In total, 11 servers/services are now hosted on the new machines. Several legacy servers were shut down. We now have room to accommodate future needs of the District.



Jeff volunteered for this!



Data Migration in Process.....I'm sorry there is nothing exciting to picture here...

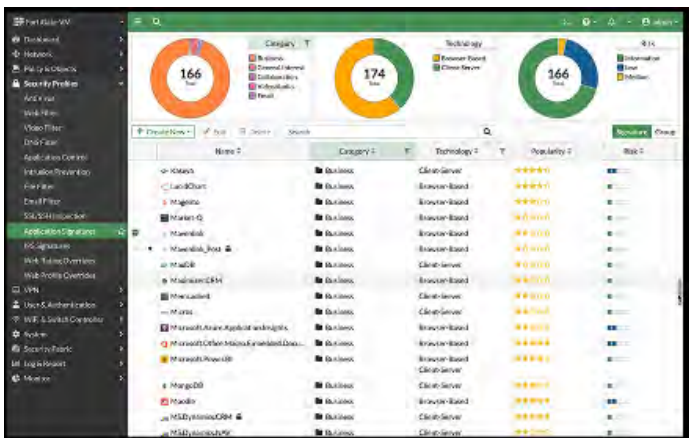
Next Generation Firewall

After many hours of lead-up work, redundant Fortigate Firewalls were installed on July 17th. The prep work paid off, with the schools going offline for less than 30 minutes during the cutover. Faculty and students are now better protected from online threats and attacks.

Redundant firewalls allow instant failover in the case of a hardware failure and allow for firmware updates without downtime.



The FortiGate 200F Series NGFW combines AI-powered security and machine learning to deliver Threat Protection.



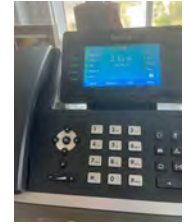
What Does SAU 50 IT Staff Support?

All Faculty & Staff
Wireless access points
Student Chromebooks
Staff Computers
iPads- K-1
Classroom & Office
Phones
LCD Projectors
Promethean Boards

Apple Tv's
Security Cameras
Digital Displays
Copiers &
Printers
Network Switches
Data Center
Helpdesk
PowerSchool

Zoom Phone

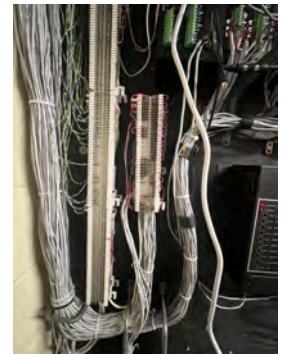
All office and classroom phones in both Rye schools were replaced and integrated into our Zoom Phone system in the summer of 2023. All school locations now have enhanced 911 capabilities, including the immediate, simultaneous notification of office, admin, and district admin in the event of a 911 call.



The existing PA systems were integrated into the system.



Staci and Shari from RES configuring their voicemail for Zoom phone and practicing transfers



Legacy PA System at RES

Interactive Panels Installed in Rye



Twelve Newline interactive boards were installed in RJH and RES. These boards are not only feature rich, but are also cost effective, at about 1/3 the cost of a "Promethean" Brand board. Teachers are VERY happy with them.



Only 1 panel had to be returned due to shipping damage.



An interactive panel installed in a pre-school classroom. Note they are installed much lower for Pre-K and K so students can reach them.

Structured Cabling Overhaul at Maude H. Trefethen School

All security cameras at MHT were re-wired properly. The old work was piece-mealed and cable extenders were found throughout the building, as well as 50-foot patch cables, (not designed to be used in Plenum space). MHT now has a network closet that is properly installed and terminated.

Thirteen new security cameras were installed on the interior and exterior of MHT. Administrators now have access to live and recorded footage on their cell phones/laptops.



Cable extenders.....ugh!



Old Wiring being pruned out



Notice the old shelving and wire mess removed from over the door.



2 Factor Authentication for all Faculty

After crippling cyber attacks on the Nashua Schools, I made the request for our staff to turn on 2FA. Using this [Tech Minute video](#) and a kindly worded email, we urged staff to turn on 2FA. By June 30th, we had 100% compliance with 2-factor authentication for faculty. There was an overwhelmingly positive response, and the staff was super responsive to the request.

Nashua School District Victim Of 'Sophisticated Cyberattack'

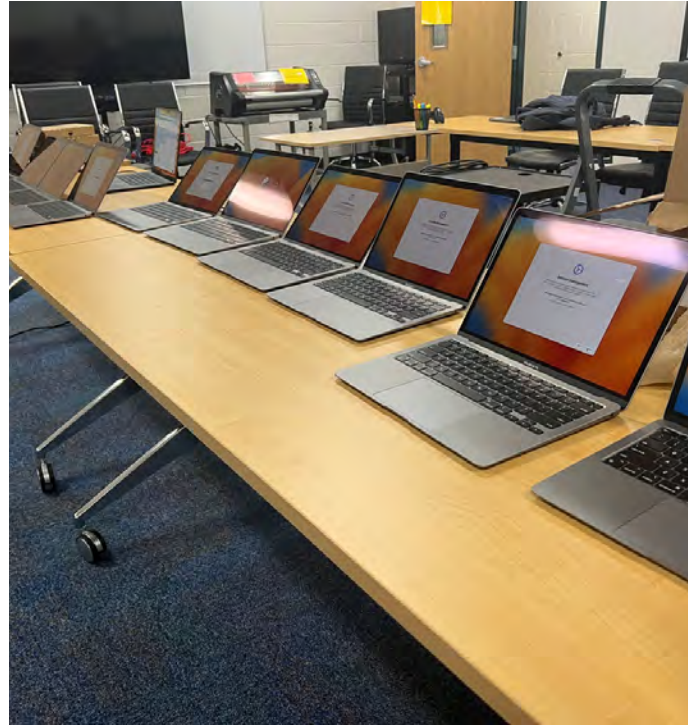
Schools were open Monday as officials attempt to find out who recently hacked into its systems, according to Superintendent Mario Andrade.



Tony Schinella, Patch Staff

Replacement Devices For Newington Public School Students

New devices were ordered and prepared for students at NPS. The existing NPS devices need to be erased and re-enrolled due to a missed procedural step by the previous Director. Now that the devices are properly enrolled in our management system, software updates, settings, and installs can all be managed remotely and in real-time.



Relocation of Network Closet at Newington Public School



New Network Closet



OLD Network

The network rack that was installed on the floor, underneath the roof access hatch was moved. The last week of June was dedicated to removing old cabling and making new runs from the back half of the building to the new closet. The network switch in the library storage closet was eliminated, and all networking runs back to the MDF, now located in the Custodial supply closet. NPS also gained access to the old storage area for needed storage of supplies.

NH Cyber Security



Through a grant program provided by the New Hampshire Cyber Defense Program, all 4 of the technology staff participated in Cybersecurity Training. Successful completion of this course granted us access to some new and powerful log-searching tools developed by the ATOM group. These analytic tools help us identify and stop unusual activity before it becomes problematic.

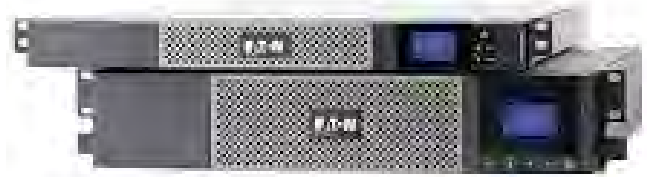


Digital Citizenship

Rye Elementary Digital Citizenship assembly. All RES students participated in a discussion about online safety and responsibility. Rye Tech Coordinator Chris Cooney was arguably the star of the show!



UPS Installations

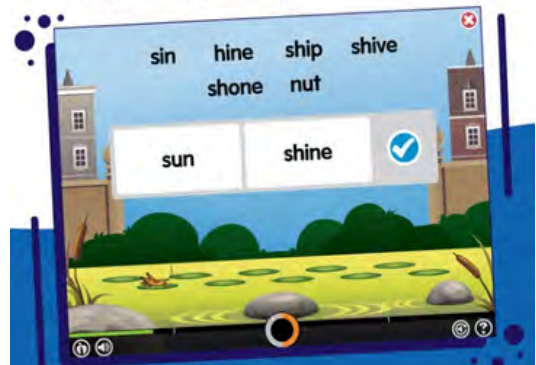


Eaton Battery Backup / Uninterruptible Power Supplies

UPSs are a critical part of network infrastructure, protecting valuable network switches and other sensitive equipment. Many network closets were missing functioning UPSs. Many were replaced and set up with notifications to alert Tech when an outage has occurred. We have discovered that the Power in Rye fluctuates quite frequently and was likely causing equipment to burn out faster than necessary.

Lexia Core 5 Literacy App

Adapts with student performance, targeting skill gaps as they emerge.



MHT, GCS, and RES have joined NPS in utilizing Lexia Core 5 for early literacy support and instruction. Lexia is designed to be used for about 10 minutes per day to build foundational literacy skills using adaptive technology. It's fun, self-directed, and highly effective. Teacher dashboards provide data about where students are struggling and even generate custom skill builder worksheets to supplement the skills needed.

REPORT OF THE DIRECTOR OF FACILITIES

With a full year under my belt as the SAU 50 Director of Facilities, I have gained invaluable insight into how each school building operates. Our facilities team has been able to determine the key factors of what is needed moving forward to optimize each school so we can foster an environment of in-depth learning. Comfortable classrooms, clean air, and maintenance/upgrades all foster school pride, leading to better education and learning for our students.

Our eyes are always on ways to be as financially sound as possible while taking SAU 50 facilities to the next level. Part of my year one goal was to do an audit of each facility and create a useful life planning document. With the help of our incredible facility staff, I was able to pinpoint all minor and major areas of the schools and get a snapshot of the next 20-30 years of what will need to be replaced and when. This document will feed much of our work and most importantly help strategize all future facility budgets. The major focus the past year was on HVAC upgrades, security system upgrades, flooring replacement, safety upgrades, exterior grounds improvements, and roofing.

None of this happens without our Central Office staff working tirelessly together and most importantly, our incredible custodial staff at each facility.



Newington Public School prepares for graduation ceremony



New LED Rectangular Rapid Flashing Beacons at Greenland Central School



Greenland Central School 2nd floor hallway "glowing"



Rye Elementary School roofing / skylight work

"An ounce of prevention is worth a pound of cure." Ben Franklin when referring to fire safety in 1736.

REPORT OF THE NEWINGTON PUBLIC SCHOOL PRINCIPAL



Newington Public School
133 Nimble Hill Road
Newington, NH 03801
Phone: 603-436-1482 www.sau50.org/nps
Peter Latchaw, Principal
platchaw@sau50.org



I am honored to present the annual report for Newington Public School, covering the academic year 2022-2023 and the start of the 2023 school year. It is with great pride that I share our achievements, milestones, and plans for the future as we continue to provide an exceptional education for the children of our community.

At Newington Public School, we take immense pride in being a community of learners where students, educators, families, and the community at large come together to cultivate a nurturing environment that fosters academic excellence, personal growth, and community engagement.

Educational Excellence

Our commitment to educational excellence remains at the forefront of our mission as a community of learners. In the past year, our dedicated teachers and staff have strived to provide an enriching and stimulating learning experience for our students. Some highlights include:

Academic Achievements - Our students' success extends far beyond high standardized test scores. As educators, our proudest achievement lies in our ability to foster lifelong learners who excel not only academically but also socially. Our focus on cultivating critical thinking skills has empowered our students to navigate the complexities of the world with confidence and adaptability.

At Newington Public School, our dedication to nurturing well-rounded individuals extends to the core of our mission as a school - *The Newington Public School fosters 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.* We believe that education should not be limited to just within our school walls but should equip our students with the tools they need to thrive in all aspects of their lives. Through a holistic approach to education, we are shaping the leaders, innovators, and compassionate citizens of tomorrow.



Project Based Learning and STEAM Initiatives at Newington Public School - At Newington Public School, we place a strong emphasis on Science, Technology, Engineering, Arts, and Mathematics (STEAM) and Project Based Learning (PBL). Our approach to STEAM and PBL is not just about acquiring knowledge, it's about instilling a deep understanding of fundamental engineering principles and fostering the ability to apply the design process to solve real-world challenges.

NPS students embrace the philosophy that hands-on learning is one of the most effective ways to acquire knowledge. We believe that to truly grasp a concept, students need to experience it firsthand. Therefore, "learning by doing" is not just a catchphrase but a foundational principle guiding our curriculum development.

By immersing our students in the world of PBL and STEAM through practical, experiential learning, we are preparing them for the challenges and opportunities of the future. We believe that fostering a deep appreciation for these disciplines at an early age not only enhances their academic abilities but also equips them with valuable life skills that will serve them well in any career path they choose.



UNH/NASA Partnership - One of the most exciting developments in our academic journey this past year was the culmination of our collaboration with the University of New Hampshire (UNH) Manchester and NASA. Students in Mr. Tooker's grade 5 and 6 classroom was selected to participate in a multiyear grant-funded program that aimed to send soil from our very own Newington, NH, into space and back. Yes, you read that correctly – soil from our small town embarked on an incredible journey beyond our planet's atmosphere. This groundbreaking project was not just about the soil or outer space, it was a transformative educational experience that left an indelible mark on our students' lives.



Community Involvement

Newington Public School is deeply committed to maintaining strong ties with the community. Over the past year, we actively engaged with our neighbors through various initiatives:

Community Partnerships - We continued to collaborate with local businesses and organizations to provide unique learning opportunities for our students, for example having several local musicians come into school to perform.

Parent and Guardian Engagement - The Newington School Supporters have played a pivotal role in building a robust bridge between the school and families, facilitating open communication and active involvement. Additionally, as a school, one of our goals is to hold at least one learning exposition every six weeks. These events have included: March Maker Madness, Writers Shares, Math Day, Ancient Civilizations, and the Living Wax Museum to name a few.

Infrastructure and Facilities

We understand that a safe and welcoming environment is paramount for effective learning. In the last year, we made significant improvements:



Renovations - We completed essential maintenance and upgrades to our facilities, ensuring a safe and conducive learning environment for our students. These include asbestos abatement, a remodeled teachers' room, new carpet in the main entrance and hall of the school, an overhaul of the grounds around the building, and the installation of five new mini-splits, providing supplemental heating and cooling to all learning spaces.

Technology Upgrades - Our classrooms are now equipped with state-of-the-art technology, including Promethean boards in all classrooms and an updated network and wiring.

Enhanced Extracurricular Activities

At Newington Public School, we understand that education extends beyond the classroom and we are dedicated to providing a diverse array of extracurricular activities that cater to the diverse interests and talents of our students. These activities not only enrich their lives but also contribute to their personal growth, well-being, and sense of community. Here are some of our exciting extracurricular offerings:

1. Afterschool Sports Program with the Maude H. Trefethen School in New Castle: We take great pride in our collaborative afterschool sports program with the Maude H. Trefethen School. Our students have the opportunity to participate in the 5th Portsmouth Recreation League, competing in a variety of sports such as soccer, basketball, and track and field. This initiative not only promotes physical fitness and teamwork but also fosters camaraderie among students from different schools.

2. Ski Club at Gunstock: Our Ski Club program at Gunstock provides students with an exhilarating opportunity to embrace the winter wonderland of New Hampshire. Skiing is more than just a sport, it's a chance for our students to build confidence, develop perseverance, and enjoy the great outdoors. The Ski Club program encourages a love for physical activity and outdoor adventure, all while creating lasting memories.

3. Crochet Club: Our Crochet Club is a creative haven for students interested in the art of crochet. Here, they learn and refine their crocheting skills while creating beautiful and

functional pieces. This club not only nurtures creativity but also enhances fine motor skills and patience.

4. Chess Club: Chess is a game that challenges the mind and fosters strategic thinking. Our Chess Club provides students with a platform to hone their chess skills, engage in friendly competition, and develop critical thinking and problem-solving abilities.
5. LEGO Club: The LEGO Club is a space where students can explore their imagination and engineering skills through the world of LEGO. It encourages creativity, teamwork, and the application of STEM concepts in a fun and interactive way.
6. Girls on the Run: Girls on the Run is an empowering program that inspires girls to be joyful, confident, and healthy. This extracurricular program at NPS encourages girls to recognize their inner strength and celebrate what makes them unique. Girls on the Run incorporates running, discussions, and activities. Participants gain essential life skills, such as teamwork, leadership, and self-respect. This program not only promotes physical fitness but also fosters positive self-esteem and healthy relationships, empowering our girls to thrive both in school and in life.
7. Garden Club: Our Garden Club is a green oasis for students who have a passion for gardening and environmental stewardship. In this club, students get their hands dirty while learning about the wonders of the natural world. They plant, nurture, and harvest a variety of plants, deepening their connection to the environment and understanding the importance of sustainability. The Garden Club not only teaches gardening skills but also instills values of responsibility and care for our planet, nurturing future environmental leaders.
8. Bowling Club: Bowling Club at Bowl-O-Rama is more than just strikes and spares, it's about building friendships, enhancing focus, and staying active. The after-school Bowling Club combines physical activity with social bonding. Almost all of the students at Newington Public School participate in the multi-week bowling program.

These extracurricular activities are thoughtfully designed to complement our students' academic pursuits by promoting a well-rounded and holistic approach to education. We celebrate the uniqueness of every student and aim to provide opportunities for them to explore their passions, discover new talents, and build lasting friendships outside the traditional classroom setting.

As we continue to expand and enhance our extracurricular offerings, we eagerly anticipate our students thriving, growing, and developing into well-rounded individuals. Participation in these activities not only enriches their lives during their time at Newington Public School but also equips them with valuable life skills and experiences that will serve them well in their future endeavors.

Future Plans

Looking ahead, we are excited about our future plans to further enhance the quality of education and community engagement such as Reading Buddies. We believe that fostering connections between different generations within our community can have a profound impact on the educational experience of our students. We're looking for enthusiastic residents with time during

school hours who would be interested in becoming reading buddies or simply spending time engaging with our students.

Gratitude

I would like to express my sincere gratitude to our incredible team of educators, staff, students, parents, guardians, and the wider Newington community for your continued support.

In closing, Newington Public School remains committed to our mission of providing an exceptional education while fostering a sense of community and belonging. Together, we will continue to make Newington a place where every child can thrive and achieve their full potential.

Thank you for entrusting us with your children's education. We look forward to another year of growth, success, and community building.



Respectively,

Peter Latchaw
Principal

REPORT OF THE PORTSMOUTH MIDDLE SCHOOL PRINCIPAL

The purpose of the Portsmouth schools is to educate all students by challenging them to become thinking, responsible, contributing citizens who continue to learn throughout their lives. Portsmouth Middle School is a learning environment specifically designed to bring students from their elementary experience to the rigors of learning expected of students at Portsmouth High School. The middle years are ones of exploration in the multitude of ways a student can get involved in the school and greater community, learning increasingly complex thinking skills and applications of these skills to academic content, work to solidify learning habits, honing previously learned content, and for an exploration of performing and unified arts. Our focus has remained much the same over the past many years as a middle school committed to students and their experience; however, we continue to evolve in our programming, our teaching methodology and training, and in caring for our students' academic, social, and emotional well-being.

Portsmouth Middle School currently serves 478 students in grades six through eight. The school is divided into two equally sized teams at each grade level, each with five teachers assigned to a team. Each 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 meet as interdisciplinary teams with common planning time. Essentially, teams are the same at grade level and core teachers assess students with the same summative assessments on the same day (i.e. both seventh grade math teachers assess with the same assessment on the same day, etc.). This cross-team planning and assessment strengthens instruction and reflection of practice. Students are similarly supported by a Homeroom/Success Block teacher; a classroom grouping that is intentionally kept very small in number, and with whom students begin and end their day. It is in this Homeroom/Success group that teachers work with students on their executive function and social and emotional learning needs. 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, confer with students, and determine the best path for students as a unit and individual.

SAU 50 students may join Portsmouth Middle School from New Castle or Newington. New Castle students have the option of attending Rye Junior High School or Portsmouth Middle School beginning in sixth grade, while Newington students join Portsmouth Middle School as seventh graders. Currently, we have seven students attending who reside in Newington and two students attending who reside in New Castle. 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 sixth graders into successful ninth grade students. The program begins with the building of relationships and sense of team as students come from three elementary schools within Portsmouth. 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 additional 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 true 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 their sixth-grade year. Moving from smaller educational communities to our larger school would be much easier on students if they joined Portsmouth Middle School in sixth grade with their Portsmouth residing peers.

Portsmouth Middle School strives to meet the needs of each individual learner with a wealth of academic opportunities, learning supports, and extracurricular activities. Every student begins and ends their day with the same Homeroom/Success teacher. Success Block classes are 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. We encourage each student to become involved in the school community by joining at least one extracurricular club or sport. Our world language program offers all students the ability to study French or Spanish in each grade so that students can enter level two of their language at Portsmouth High School, potentially earning high school credit for their work at Portsmouth Middle School. Language study is however a family choice and approximately 40% of students do not opt to continue to study a world language in seventh or eighth grade. RTI tiered intervention courses in mathematics and English Language Arts (reading and writing) 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 content area grade level class. All students are assessed in math and reading using the STAR online assessment platform that gives teachers data points to guide potential interventions and inform instruction. Our courses are heterogeneously mixed with the exception of 8th grade Algebra 1 which is a course that any student may opt into and is one that offers an Algebra I math credit for Portsmouth High School. Full-time Band and Chorus are options for all students throughout their three years of study at PMS. Depending on language and band/chorus options, students are scheduled into a wealth of additional Unified Arts courses such as: Drama, Family and Consumer Sciences, Technology Education, STEM, Computer Programming, App Design, Visual Arts, Physical Education, Health, as well as Instrumental and General Music. Portsmouth Middle School's program of studies is able to offer students an individualized education coupled with a positive social experience.

Portsmouth Middle School staff are carefully selected for their commitment to the middle school age group and for their expertise in teaching in their chosen field. All faculty are committed to working together with students and parents to shape future learners who are prepared for success in high school and beyond. We appreciate our working relationship with SAU 50 and the opportunity to broaden the educational and school community experiences of those students from Newington and New Castle.

Respectfully,

A handwritten signature in black ink, appearing to read 'PRD', written in a cursive style.

Phillip R. Davis
Principal

REPORT OF THE PORTSMOUTH HIGH SCHOOL PRINCIPAL



Accredited by the New England Association of Schools and Colleges, Portsmouth High School is a comprehensive, regional high school offering a wide range of opportunities for students from Greenland, Portsmouth, Rye, New Castle, and Newington. PHS engages students over four years through robust academics, amazing performing and visual arts, athletic, and CTE opportunities, along with engaging clubs and student leadership experiences. PHS prepares students for life after high school through a unique approach to world-readiness.

In 2023-2024, Portsmouth High School enrolled roughly 1051 students. Our graduates carry a 95% four-year college graduation rate. Our faculty and staff is made up of 163 talented and devoted educators and 97% of our classes are taught by experienced, certified educators.

The faculty and staff at the high school take great pride in providing a curriculum that is rigorous, personalized, equitable, and leads to college and career readiness. We continue to offer a wide range of classes in core subjects as well as a variety of offerings in visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programming includes coursework in architecture, automotive technology, computer science, culinary arts, business, entrepreneurship, health sciences, and education and teacher training. Honors classes are offered in core subject areas including international language. We also offer a variety of dual enrollment courses as our most rigorous courses that provide juniors and seniors the opportunity to earn college credit while attending high school. Our college-level dual enrollment course offerings cover almost every department at PHS, including our successful CTE programs.

Portsmouth High School students excel academically, across the entire program of study, receiving awards in our national CTE skills competitions, national Seal of Biliteracy for International Languages, and acceptance to top colleges in the country. Our students are thriving in professional internships, cooperative learning experiences, advanced research Capstone projects, and international exchanges. PHS offers competitive athletic programs, outstanding performing arts programs, numerous clubs, and activities for every student to engage, excel, and serve as a source of pride for our community.

Our commitment to a healthy learning community includes thoughtful support for the social and mental well-being of our students and staff. PHS has four dedicated grade-specific school counselors, two counselors that focus on college and career readiness, a licensed social worker, academic support center teacher, and two school psychologists - which make up a robust team of active advocates and professionals who provide individual, short-term, crisis, and group counseling services. This team also works closely with therapists from two mental health agencies who maintain hours in the building for students who are unable to access therapeutic services outside of school. This year the building and district leadership teams also received extensive

training in crisis and threat response with the CSTAG model and updated Title IX training as well.

PHS works hard to ensure that all students have access and 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 as is evidenced in the high school's excellent program offerings. The successes that are achieved are constant reminders of the benefits that come from hard work and dedication to our core values of Excellence, Community, Commitment, and Leadership.

PHS is proud to be a regional high school, serving Greenland, Portsmouth, Rye, New Castle, and Newington. Our faculty and staff take great pride in creating a shared community for all students. The long-standing partnership, continued collaboration, and shared commitment of SAU 50 and 52 to grow and support the learning of all PHS students will continue to guide the success of Portsmouth High School.

NEW at PHS in 2023 -2034

Portrait of the Graduate: PHS, along with the entire district, spent more than six months mapping out the Portrait of the Graduate. This process included a wide array of stakeholders and voices to create a composite of the traits and skills of an ideal learner/graduate of PHS. The Portrait of a Graduate, in its final form, becomes a "north star" for all to navigate towards in our work in serving our students and communities. The final draft will be released this fall.

Comprehensive School Threat Assessment Guidelines - CSTAG: PHS, along with the entire district, has redesigned our entire approach to Care, Crisis, and Threat Assessments. The CSTAG model of threat assessment is an approach to violence prevention that emphasizes early attention to problems such as bullying, teasing, and other forms of student conflict before they escalate into violent behavior. School staff members are trained to adopt a flexible, problem-solving approach, as distinguished from a more punitive, zero tolerance approach to student misbehavior. As a result of this training, the model is intended to generate broader changes in the nature of staff - student interactions around disciplinary matters and to encourage a more positive school climate in which students feel treated with fairness and respect.

Academic Standards Counsel - ASC: PHS launched the ASC last year to create an advisory team of students, faculty, and administrators to discuss and debate new course proposals. This year, the ASC will continue its curriculum review work and will also engage the faculty in other issues around curricular and instructional design, as well as assessment strategies and other critical elements that support and encourage best practices to maximize learning. The ASC is a counsel to the faculty and an advisory group to the Office of the Principal.

Curriculum Mapping: PHS is well underway in our comprehensive (all departments and programs) mapping of the scope and sequence of all courses currently offered and, in the works to be offered, in the short term. This work is led by our Office of Curriculum and Instruction and the faculty. This is an important and essential step in ensuring that our students and faculty have a cohesive and clear trajectory of learning opportunities over the entire four years at PHS. These curriculum maps will include details from the departmental level sequence of courses to the individual scope of each course at the unit level of curricular and instructional elements.

Global Education Benchmark Group - GEBG: PHS is proud to announce the launch of the Global Connect Program. Global Connect is a global citizen-scholar experience that spans four years, emphasizing a deep engagement with world languages, service learning, immersive (travel) experiences, and an academic approach to globally focused thinking, learning, and action. We've partnered with GEBG, the Global Education Benchmark Group, the nation's leading organization of global education programs, to expand our efforts beyond the Seacoast. PHS is one of the few public high schools in this national group of schools and is excited to support our inaugural group of thirty-four students as they develop a global scholar's portfolio of academic and cultural work. Students interested can join the PHS Global Connect Google Classroom with this code: yp3g274. Learn more at: <https://sites.google.com/sau52.org/phs-world-ready/home>

IDEAStudio - Design-Engineering (NuVu): PHS believes in the power of I.D.E.A.S. = Innovation, Design, Engineering, Arts, and Sciences. The PHS IDEAStudio celebrates design-engineering through this interdisciplinary approach because the Sciences help us understand *how the world works* and the Arts help us understand *how we will work in the world*. PHS has partnered with NuVu studios in Cambridge, MA to support and train our faculty in the best practices in design-engineering curriculum, instruction, and assessment.

The PHS IDEAStudio connects students, faculty, and the community in the collaborative creation of products and solutions that require extended focus over time, match the complex real-world tasks and investigations of professionals in practice, and integrate knowledge from multiple disciplines.

The IDEAStudio team of faculty, staff, and students helps facilitate a comprehensive Design-Engineering program, which embraces the maker-mindset to prepare students for an open-ended and rapidly changing future.

Classes and flex opportunities will be developed for students to engage complex problems with creative solutions. The PHS IDEAStudio houses state-of-the-art digital and traditional fabrication tools and resources such as:

- 3D Printers
- Laser Cutters
- CNC Machines
- Vinyl/Paper Cutters
- Sewing Machines/Textiles
- Electronic/Soldering Kits
- Raspberry Pi
- Arduino
- Hand Tools
- Basic Power Tools
- Shop Vac
- PPE

M7- Music Studio: M7 is a small music studio, rehearsal, recording space for students and faculty to explore the joys of making music. In partnership with our PHS Performing Arts Department, M7 has all the basics of a music studio/rehearsal space - guitars (electric, acoustic, bass), drums, keyboards, piano, amplifiers, microphones, ukuleles, and percussion instruments. Students use M7 during lunch, flex blocks, and after school.

Respectfully,

Stephen Chinosi
Principal

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment as of October 1, 2023

Grade	K	1	2	3	4	5	6	Total
Students	6	6	7	9	5	8	7	48

Students Tuitioned to Portsmouth as of October 1, 2023

Grade	7	8	9	10	11	12	Total
Students	4	0	6	2	4	6	22



Newington School Teachers

NEWINGTON PUBLIC SCHOOL STAFF
School Year 2023-2024

Jamie Bastille	Grade 2 Teacher
Stacey Clarenbach	Registered Behavior Technician (contracted)
Liz Daly	School Nurse
Rachel DeCola	BCBA (contracted)
Devon Eaton	Special Education Paraprofessional, ASEP Coordinator
Heather Hancock	Physical Therapist (contracted)
Michelle Hawkins	Occupational Therapist (contracted)
Jen Holly	Speech and Language Pathologist (contracted)
Kim Jenlink	School Nurse
Peter Latchaw	Principal
Tom Lienhard	Food Service, Custodian
Kim Lodge	Grades 3 and 4 Teacher
Linda Loewy	Library Media, ASEP Coordinator
Abbi Lundborn	Grade 1 Teacher
Meredith Marconi	Administrative Assistant, ASEP Coordinator
Merilin Metsmägi	World Language (contracted)
Annie Murphy	Kindergarten Teacher
Leslie Scuderi	Guidance Counselor
Briana Spechuilli	Special Education Teacher / Case Manager
Nels Tooker	Grades 5 and 6 Teacher
Hulya Varlikli	ESOL Teacher
Susanna Vitali	Art, Physical Education, Health Teacher
Vacant	Music Teacher



NEWINGTON SCHOOL DISTRICT WARRANT

2024

The State of New Hampshire

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

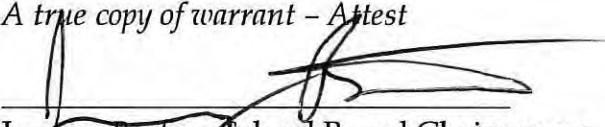
You are hereby notified to meet at the Newington Town Hall in said District on Tuesday, March 12, 2024, at 11:00 am to 7:00 pm to vote on the following:

- To choose One (1) School Board Member for the ensuing three years
- To choose One (1) School District Clerk for the ensuing for three years
- To choose One (1) School District Moderator for the ensuing three years
- To choose One (1) School District Treasurer for the ensuing three years

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

We certify and attest that on or before February 26, 2024, a true and attested copy of this document was posted at the place of meeting and at the Newington Town Hall and that an original was delivered to the School District Clerk.

A true copy of warrant - Attest



Jeremy Boston, School Board Chairperson



Brian Semprini, School Board Vice-Chairperson



Amanda Murphy, School Board Member

NEWINGTON SCHOOL DISTRICT WARRANT

2024

The State of New Hampshire

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

You are hereby notified to meet at the Newington Town Hall in said District on Tuesday, March 12, 2024, at 11:00 am to 7:00 pm to vote on the following:

- To choose One (1) School Board Member for the ensuing three years
- To choose One (1) School District Clerk for the ensuing for three years
- To choose One (1) School District Moderator for the ensuing three years
- To choose One (1) School District Treasurer for the ensuing three years

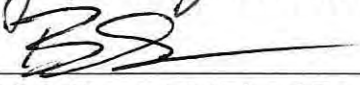
The forgoing procedure calling for election of your district officers at the annual meeting was adopted by the district at its 1962 meeting.

We certify and attest that on or before February 26, 2024, a true and attested copy of this document was posted at the place of meeting and at the Newington Town Hall and that an original was delivered to the School District Clerk.

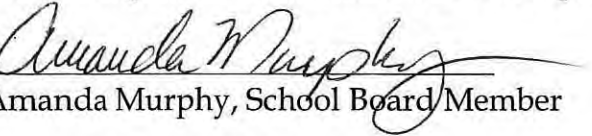
A true copy of warrant - Attest



Jeremy Boston, School Board Chairperson



Brian Semprini, School Board Vice-Chairperson



Amanda Murphy, School Board Member



Article 01 Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committees' recommended amount of \$2,837,721 (two million eight hundred thirty-seven thousand seven hundred twenty-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 the operating budget. (Vote 3-0)
The Newington Budget Committee recommends the operating budget. (Vote 6-4)

Yes No

Article 2 Appropriate to Expendable Trust Fund

Shall the Newington School District vote to raise and appropriate the sum of up to \$25,000 (twenty-five thousand dollars) to be added to the Special Education Expendable Trust Fund previously established, with such sum to come from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024, with no amount to be raised from additional taxation? (Majority vote required)

The Newington School Board recommends this warrant article. (Vote 3-0)
The Newington Budget Committee recommends the warrant article. (Vote 10-0)

Yes No



Proposed Budget
Newington Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2024 to June 30, 2025

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
Jeremy Boston	School Board Representative	
Maggie Cooke	Member	
John Lamson	Chairman	
Cyndi Lyons	Member	
Emily Savinelli	Vice-Chair	
Jeff Semprini	Member	
Rick Stern	Member	
Chris Wayss	Board of Selectman Representative	
Jennifer Kent Weiner	Member	
Alan Wilson	Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$1,157,091	\$1,299,547	\$1,479,692	\$0	\$1,479,692	\$0
1200-1299	Special Programs	01	\$142,652	\$223,249	\$163,246	\$0	\$163,246	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$13,921	\$21,961	\$26,788	\$0	\$26,788	\$0
1500-1599	Non-Public Programs	01	\$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		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
	Instruction Subtotal		\$1,313,664	\$1,544,757	\$1,669,726	\$0	\$1,669,726	\$0
Support Services								
2000-2199	Student Support Services	01	\$80,960	\$112,547	\$140,376	\$0	\$140,376	\$0
2200-2299	Instructional Staff Services	01	\$72,881	\$53,485	\$64,153	\$0	\$64,153	\$0
	Support Services Subtotal		\$153,841	\$166,032	\$204,529	\$0	\$204,529	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$41,180	\$27,673	\$27,863	\$0	\$27,863	\$0
	General Administration Subtotal		\$41,180	\$27,673	\$27,863	\$0	\$27,863	\$0
Executive Administration								
2320 (310)	SAU Management Services	01	\$237,955	\$232,901	\$229,973	\$0	\$229,973	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$220,267	\$233,830	\$240,649	\$0	\$240,649	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$133,518	\$137,773	\$166,534	\$0	\$166,534	\$0
2700-2799	Student Transportation	01	\$119,480	\$172,393	\$191,447	\$0	\$191,447	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

2800-2999	Support Service, Central and Other	\$2,901	\$0	\$0	\$0	\$0
Executive Administration Subtotal		\$714,121	\$776,897	\$828,603	\$0	\$828,603

Non-Instructional Services

3100	Food Service Operations	01	\$47,655	\$47,623	\$50,000	\$0	\$50,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$47,655	\$47,623	\$50,000	\$0	\$50,000	\$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		\$32,462	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$32,462	\$0	\$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

Fund Transfers

5220-5221	To Food Service	01	\$24,755	\$15,500	\$27,000	\$0	\$27,000	\$0
5222-5229	To Other Special Revenue	01	\$16,446	\$30,000	\$30,000	\$0	\$30,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$41,201	\$45,500	\$57,000	\$0	\$57,000	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Total Operating Budget Appropriations	\$2,837,721	\$0	\$2,837,721	\$0
---------------------------------------	-------------	-----	-------------	-----



Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	2	\$25,000	\$0	\$25,000	\$0
<i>Purpose: Appropriate to Expendable Trust Fund</i>						
Total Proposed Special Articles			\$25,000	\$0	\$25,000	\$0



**New Hampshire
Department of
Revenue Administration**

**2024
MS-27**

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition	01	\$28,000	\$28,000	\$28,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$500	\$500	\$500
1600-1699	Food Service Sales	01	\$41,500	\$41,500	\$41,500
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
Local Sources Subtotal			\$70,000	\$70,000	\$70,000
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$400	\$400	\$400
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$400	\$400	\$400
Federal Sources					
4100-4539	Federal Program Grants	01	\$30,000	\$30,000	\$30,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$5,723	\$8,100	\$8,100
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

2024
MS-27

Proposed Budget

4810	Federal Forest Reserve	\$0	\$0	\$0
			\$35,723	\$38,100
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	\$25,000	\$25,000
9999	Fund Balance to Reduce Taxes	\$168,467	\$0	\$0
			\$168,467	\$25,000
Other Financing Sources Subtotal				
Total Estimated Revenues and Credits			\$274,590	\$133,500
				\$133,500



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$2,837,721	\$2,837,721
Special Warrant Articles	\$25,000	\$25,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$2,862,721	\$2,862,721
Less Amount of Estimated Revenues & Credits	\$133,500	\$133,500
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$2,729,221	\$2,729,221



Proposed Budget

1. Total Recommended by Budget Committee	\$2,862,721
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$2,862,721
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$286,272
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)	\$3,148,993

**NEWINGTON SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

NEWINGTON SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

TABLE OF CONTENTS

	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT	1 - 3
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
A Statement of Net Position	4
B Statement of Activities	5
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet	6
C-2 Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	7
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances.....	8
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	9
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	10
NOTES TO THE BASIC FINANCIAL STATEMENTS	11 - 27
REQUIRED SUPPLEMENTARY INFORMATION	
E Schedule of the School District's Proportionate Share of Net Pension Liability.....	28
F Schedule of School District Contributions - Pensions	29
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY	30
G Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability	31
H Schedule of School District Contributions – Other Postemployment Benefits.....	32
I Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios ..	33
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY	34
COMBINING AND INDIVIDUAL FUND SCHEDULES	
Governmental Funds	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	35
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)	36
3 Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis).....	37
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet	38
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	39



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Newington School District
Newington, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Newington School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Newington School District, as of June 30, 2022, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

The Newington School District's 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

***Newington School District
Independent Auditor's Report***

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Newington School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Newington School District's ability to continue as a going concern for a reasonable period of time.

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

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the fiscal year 2022, the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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.

Management's Discussion and Analysis – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Newington School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic

***Newington School District
Independent Auditor's Report***

financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

June 5, 2023
Concord, New Hampshire

*Plodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
NEWINGTON SCHOOL DISTRICT
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 333,837
Accounts receivable	761
Intergovernmental receivable	318,649
Inventory	729
Capital assets, net of accumulated depreciation	95,509
Total assets	749,485
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	249,271
Amounts related to other postemployment benefits	7,662
Total deferred outflows of resources	256,933
LIABILITIES	
Accounts payable	67,272
Accrued salaries and benefits	62,859
Noncurrent obligations:	
Due within one year	2,998
Due in more than one year	992,870
Total liabilities	1,125,999
DEFERRED INFLOWS OF RESOURCES	
Amounts related to pensions	301,429
Amounts related to other postemployment benefits	49,109
Total deferred inflows of resources	350,538
NET POSITION	
Net investment in capital assets	95,509
Unrestricted	(565,628)
Total net position	\$ (470,119)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
NEWINGTON SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 1,169,103	\$ 38,520	\$ 14,915	\$ (1,115,668)
Support services:				
Student	98,038	-	-	(98,038)
Instructional staff	70,498	-	2,547	(67,951)
General administration	26,546	-	-	(26,546)
Executive administration	158,121	-	-	(158,121)
School administration	149,712	-	-	(149,712)
Operation and maintenance of plant	182,113	-	-	(182,113)
Student transportation	120,265	-	-	(120,265)
Other	291,323	-	-	(291,323)
Noninstructional services	33,866	3,871	23,512	(6,483)
Total governmental activities	<u>\$ 2,299,585</u>	<u>\$ 42,391</u>	<u>\$ 40,974</u>	<u>(2,216,220)</u>
General revenues:				
School district assessment				974,194
Grants and contributions not restricted to specific programs				1,103,024
Interest				1,155
Miscellaneous				37,219
Total general revenues				<u>2,115,592</u>
Change in net position				(100,628)
Net position, beginning				(369,491)
Net position, ending				<u>\$ (470,119)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
NEWINGTON SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2022

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 333,837	\$ -	\$ 333,837
Accounts receivable	490	271	761
Intergovernmental receivable	310,097	8,552	318,649
Interfund receivables	8,682	-	8,682
Inventory	-	729	729
Total assets	<u>\$ 653,106</u>	<u>\$ 9,552</u>	<u>\$ 662,658</u>
LIABILITIES			
Accounts payable	\$ 67,131	\$ 141	\$ 67,272
Accrued salaries and benefits	62,859	-	62,859
Interfund payable	-	8,682	8,682
Total liabilities	<u>129,990</u>	<u>8,823</u>	<u>138,813</u>
FUND BALANCES			
Nonspendable	-	729	729
Committed	310,097	-	310,097
Assigned	103,861	-	103,861
Unassigned	109,158	-	109,158
Total fund balances	<u>523,116</u>	<u>729</u>	<u>523,845</u>
Total liabilities and fund balances	<u>\$ 653,106</u>	<u>\$ 9,552</u>	<u>\$ 662,658</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
NEWINGTON SCHOOL DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2022

Total fund balances of governmental funds (Exhibit C-1)		\$ 523,845
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 404,947	
Less accumulated depreciation	<u>(309,438)</u>	95,509
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 249,271	
Deferred inflows of resources related to pensions	(301,429)	
Deferred outflows of resources related to OPEB	7,662	
Deferred inflows of resources related to OPEB	<u>(49,109)</u>	(93,605)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (8,682)	
Payables	<u>8,682</u>	-
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Compensated absences	\$ 42,886	
Net pension liability	812,276	
Other postemployment benefits	<u>140,706</u>	(995,868)
Net position of governmental activities (Exhibit A)		<u>\$ (470,119)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
NEWINGTON SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	General	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
School district assessment	\$ 974,194	\$ -	\$ 974,194
Other local	76,894	3,871	80,765
State	1,103,024	794	1,103,818
Federal	-	40,180	40,180
Total revenues	<u>2,154,112</u>	<u>44,845</u>	<u>2,198,957</u>
EXPENDITURES			
Current:			
Instruction	1,176,477	14,915	1,191,392
Support services:			
Student	98,038	-	98,038
Instructional staff	77,056	2,547	79,603
General administration	26,546	-	26,546
Executive administration	158,121	-	158,121
School administration	153,169	-	153,169
Operation and maintenance of plant	124,131	-	124,131
Student transportation	120,265	-	120,265
Other	328,603	-	328,603
Noninstructional services	-	34,045	34,045
Facilities acquisition and construction	53,260	-	53,260
Total expenditures	<u>2,315,666</u>	<u>51,507</u>	<u>2,367,173</u>
Deficiency of revenues under expenditures	<u>(161,554)</u>	<u>(6,662)</u>	<u>(168,216)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	7,061	7,061
Transfers out	(7,061)	-	(7,061)
Total other financing sources (uses)	<u>(7,061)</u>	<u>7,061</u>	<u>-</u>
Net change in fund balances	(168,615)	399	(168,216)
Fund balances, beginning	691,731	330	692,061
Fund balances, ending	<u>\$ 523,116</u>	<u>\$ 729</u>	<u>\$ 523,845</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
NEWINGTON SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ (168,216)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 9,105	
Depreciation expense	<u>(5,131)</u>	3,974
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (7,061)	
Transfers out	<u>7,061</u>	-
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in compensated absences payable	\$ 90	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	13,092	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>50,432</u>	<u>63,614</u>
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (100,628)</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D
NEWINGTON SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
School district assessment	\$ 974,194	\$ 974,194	\$ 974,194	\$ -
Other local	36,750	36,750	76,532	39,782
State	1,103,024	1,103,024	1,103,024	-
Total revenues	<u>2,113,968</u>	<u>2,113,968</u>	<u>2,153,750</u>	<u>39,782</u>
EXPENDITURES				
Current:				
Instruction	1,218,310	1,187,202	1,176,477	10,725
Support services:				
Student	62,166	106,003	98,038	7,965
Instructional staff	63,778	61,911	61,187	724
General administration	24,805	29,072	26,546	2,526
Executive administration	158,121	158,121	158,121	-
School administration	145,466	158,446	153,169	5,277
Operation and maintenance of plant	89,123	102,791	91,341	11,450
Student transportation	162,060	134,655	120,265	14,390
Other	414,806	330,434	328,603	1,831
Facilities acquisition and construction	-	70,000	53,260	16,740
Total expenditures	<u>2,338,635</u>	<u>2,338,635</u>	<u>2,267,007</u>	<u>71,628</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(224,667)</u>	<u>(224,667)</u>	<u>(113,257)</u>	<u>111,410</u>
OTHER FINANCING USES				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(7,061)</u>	<u>2,939</u>
Net change in fund balance	<u>\$ (234,667)</u>	<u>\$ (234,667)</u>	<u>(120,318)</u>	<u>\$ 114,349</u>
Increase in assigned (non-encumbrance) fund balance			(5,192)	
Unassigned fund balance, beginning			234,668	
Unassigned fund balance, ending			<u>\$ 109,158</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation	1-C
Cash and Cash Equivalents	1-D
Receivables	1-E
Inventory	1-F
Capital Assets	1-G
Interfund Activities	1-H
Accounts Payable	1-I
Deferred Outflows/Inflows of Resources	1-J
Long-term Obligations	1-K
Compensated Absences	1-L
Defined Benefit Pension Plan	1-M
Postemployment Benefits Other Than Pensions (OPEB)	1-N
Net Position/Fund Balances	1-O
Use of Estimates	1-P
Stewardship, Compliance, and Accountability	2
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B
Accounting Change	2-C

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Receivables	4
Capital Assets	5
Interfund Balances and Transfers	6
Deferred Outflows/Inflows of Resources	7
Long-term Liabilities	8
Defined Benefit Pension Plan	9
Postemployment Benefits Other Than Pensions (OPEB)	10
New Hampshire Retirement System (NHRS)	10-A
Retiree Health Benefit Program	10-B
Governmental Activities Net Position	11
Governmental Fund Balances	12
Risk Management	13
Contingent Liabilities	14
COVID-19	15
Subsequent Events	16

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Newington School District, in Newington, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

1-A Reporting Entity

The Newington School District is a municipal corporation governed by an elected 3-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District’s non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Fund Financial Statements – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: instruction, support services, noninstructional, or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. District assessments,

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental fund:

General Fund – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the expendable trust funds are consolidated in the general fund.

Nonmajor Funds – The School District also reports two nonmajor governmental funds, the grants and food service funds.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist of demand deposits.

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-F Inventory

Inventories are valued at cost (first-in, first-out) which approximates market. The School District’s inventories include various items consisting of materials and USDA commodities. USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method). The nonspendable fund balance at the governmental fund level is equal to the amount of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.

1-G Capital Assets

Capital assets are reported in the government-wide financial statements, but are not reported in the fund financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$5,000 per item, or for like-kind (aggregate) purchases, for all classes except infrastructure assets, which are capitalized and depreciated if over \$100,000 per item. For financial reporting purposes, an asset must have an estimated useful life greater than five years to be considered for capitalization and depreciation.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund’s measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Class:	<u>Years</u>
Buildings and building improvements	30
Equipment and fixtures	20

1-H Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2022.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until that time. The District has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The District has two types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

1-K Long-term Obligations

In the government-wide financial statements other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

1-L Compensated Absences

General leave for the School District includes sick and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-N Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (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 OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-O Net Position/Fund Balances

Government-wide statements – Equity is classified as net position and displayed in two components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding category. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District’s policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In accordance with RSA 198:4-bII, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance of \$103,861 which is 5.0% of the net district assessment, to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

1-P Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District’s operations. At its annual meeting, the School District adopts a budget for the current year for the general fund, as well as the nonmajor grants and food service funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2022, \$234,667 of the beginning general fund unassigned fund balance was applied for this purpose.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

2-B Budgetary Reconciliation to GAAP Basis

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D (budgetary basis)	\$ 2,153,750
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	362
Per Exhibit C-3 (GAAP Basis)	\$ 2,154,112
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 2,274,068
Adjustment:	
Basis difference:	
Encumbrances, beginning	48,659
Per Exhibit C-3 (GAAP basis)	\$ 2,322,727

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. However, there was no restatement to the beginning net position or fund balance. The School District has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 87 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$333,837 and the bank balances totaled \$700,235.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2022, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Newington Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Being depreciated:			
Buildings and building improvements	\$ 371,361	\$ -	\$ 371,361
Equipment and fixtures	24,481	9,105	33,586
Total capital assets	<u>395,842</u>	<u>9,105</u>	<u>404,947</u>
Less accumulated depreciation:			
Buildings and building improvements	(300,635)	(3,452)	(304,087)
Equipment and fixtures	(3,672)	(1,679)	(5,351)
Total accumulated depreciation	<u>(304,307)</u>	<u>(5,131)</u>	<u>(309,438)</u>
Net book value, all capital assets	<u>\$ 91,535</u>	<u>\$ 3,974</u>	<u>\$ 95,509</u>

Depreciation expense of \$5,131 was charged to the operations and maintenance function of the School District based on their usage of the related assets.

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2022 are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	<u>\$ 8,682</u>

The interfund transfer in the amount of \$7,061 during the year ended June 30, 2022 was made to the food service from the general fund for operational costs.

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2022 consist of amounts related to pensions totaling \$249,271 and amounts related to OPEB totaling \$7,662. For further discussion on these amounts, see Notes 9 and 10, respectively.

Deferred inflows of resources at June 30, 2022 consist of amounts related to pensions totaling \$301,429 and amounts related to OPEB totaling \$49,109. For further discussion on these amounts, see Notes 9 and 10, respectively.

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year	Due In More Than One Year
Compensated absences	\$ 42,796	\$ 1,135	\$ (1,045)	\$ 42,886	\$ 2,998	\$ 39,888
Pension related liability	1,233,857	-	(421,581)	812,276	-	812,276
Net other postemployment benefits	205,613	-	(64,907)	140,706	-	140,706
Total long-term liabilities	<u>\$ 1,482,266</u>	<u>\$ 1,135</u>	<u>\$ (487,533)</u>	<u>\$ 995,868</u>	<u>\$ 2,998</u>	<u>\$ 992,870</u>

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). 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.

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 benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (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 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
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%

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

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2022, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$105,832, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the School District reported a liability of \$812,276 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The School District’s proportion of the net pension liability was based on a projection of the School District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2021, the School District’s proportion was 0.02% which was the same as its proportion measured as of June 30, 2020.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

For the year ended June 30, 2022, the School District recognized pension expense of \$55,401. At June 30, 2022, the School District 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
Changes in proportion	\$ 35,856	\$ 65,750
Net difference between projected and actual investment earnings on pension plan investments	-	227,175
Changes in assumptions	84,838	-
Differences between expected and actual experience	22,745	8,504
Contributions subsequent to the measurement date	105,832	-
Total	\$ 249,271	\$ 301,429

The \$105,832 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2022	\$ (22,573)
2023	(29,508)
2024	(23,038)
2025	(82,871)
Thereafter	-
Totals	\$ (157,990)

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2020, rolled forward to June 30, 2021, using the following assumptions:

- Inflation: 2.0% per year
- Wage inflation: 2.75% per year (2.25% for Teachers)
- Salary increases: 5.6% average, including inflation
- Investment rate of return: 6.75% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment 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 rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 1,161,648	\$ 812,276	\$ 520,843

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

10-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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 four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. 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. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2021 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2021, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2022, the School District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$7,662, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the School District reported a liability of \$72,425 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2021, the School District’s proportion was 0.02% which was the same as its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized OPEB expense of \$1,787. At June 30, 2022, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ -	\$ 22
Net difference between projected and actual investment earnings on OPEB plan investments	-	905
Differences between expected and actual experience	-	15
Contributions subsequent to the measurement date	7,662	-
Total	\$ 7,662	\$ 942

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

The \$7,662 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2022	\$ (244)
2023	(190)
2024	(213)
2025	(295)
Thereafter	-
Totals	<u>\$ (942)</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2021. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment 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 rate 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 long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2021</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	<u>20.00%</u>	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	6.60%
Total	<u>100.00%</u>	

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	<u>\$ 78,731</u>	<u>\$ 72,425</u>	<u>\$ 66,937</u>

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

10-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

Funding Policy – The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

Benefits Provided – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the HealthTrust, Inc.

Employees Covered by Benefit Terms – At July 1, 2021, 13 active employees were covered by the benefit terms.

Total OPEB Liability – The School District’s total OPEB liability of \$68,281 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$68,281 in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.54%
Healthcare Cost Trend Rates:	
Current Year Trend	6.30%
Second Year Trend	7.00%
Decrement	0.50%
Ultimate Trend	4.24%
Year Ultimate Trend is Reached	2090
Salary Increases:	3.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2022.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	June 30,	
	2021	2022
Total OPEB liability beginning of year	\$ 114,219	\$ 123,846
Changes for the year:		
Service cost	9,867	4,334
Interest	2,494	2,211
Assumption changes and difference between actual and expected experience	-	(60,677)
Benefit payments	(2,734)	(1,433)
Total OPEB liability end of year	<u>\$ 123,846</u>	<u>\$ 68,281</u>

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2021 actuarial valuation was prepared using a discount rate of 3.54%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$64,167 or by 6.03%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$72,548 or by 6.25%.

	Discount Rate		
	1% Decrease	Baseline 3.54%	1% Increase
Total OPEB Liability	<u>\$ 72,548</u>	<u>\$ 68,281</u>	<u>\$ 64,167</u>

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2021 actuarial valuation was prepared using an initial trend rate of 6.30%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$76,353 or by 11.82%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$61,273 or by 10.26%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 6.30%	1% Increase
Total OPEB Liability	<u>\$ 61,273</u>	<u>\$ 68,281</u>	<u>\$ 76,353</u>

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2022, the School District recognized OPEB expense of \$5,965. At June 30, 2022, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ -	\$ 45,362
Differences between expected and actual experience	-	2,805
Total	\$ -	\$ 48,167

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$(12,510)
2024	(12,510)
2025	(12,510)
2026	(10,637)
Thereafter	-
Totals	\$(48,167)

NOTE 11 – GOVERNMENTAL ACTIVITIES NET POSITION

Net position reported on the government-wide statement of Net Position at June 30, 2022 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 95,509
Unrestricted	(565,628)
Total net position	\$ (470,119)

None of the net position is restricted by enabling legislation.

NOTE 12 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2022 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ -	\$ 729	\$ 729
Committed:			
Expendable trust	310,097	-	310,097
Assigned:			
Retained (RSA 198:4-bII)	103,861	-	103,861
Unassigned	109,158	-	109,158
Total governmental fund balances	\$ 523,116	\$ 729	\$ 523,845

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 13 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2022, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2021 to June 30, 2022 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the District's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2021-22 the School District paid \$1,175 and \$3,759, respectively, to Primex for workers' compensation and property/liability. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 14 – CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 15 – COVID-19

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF), the Education Stabilization Fund (ESF) and the American Rescue Plan Act (ARPA). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs. No funds were received or expended by the School District during the current fiscal year.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through June 5, 2023, the date the June 30, 2022 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT E
NEWINGTON SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
School District's:									
Proportion of the net pension liability	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Proportionate share of the net pension liability	\$ 768,131	\$ 703,266	\$ 736,658	\$ 995,968	\$ 889,389	\$ 962,841	\$ 890,957	\$ 1,233,857	\$ 812,276
Covered payroll (as of the measurement date)	\$ 497,025	\$ 506,867	\$ 515,278	\$ 528,515	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900	\$ 555,129
Proportionate share of the net pension liability as a percentage of its covered payroll	154.55%	138.75%	142.96%	188.45%	170.84%	183.48%	160.22%	216.12%	146.32%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT F
NEWINGTON SCHOOL DISTRICT
Schedule of School District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022

Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 60,783	\$ 62,385	\$ 67,067	\$ 66,251	\$ 84,514	\$ 80,581	\$ 85,697	\$ 84,203	\$ 105,832
Contributions in relation to the contractually required contributions	(60,783)	(62,385)	(67,067)	(66,251)	(84,514)	(80,581)	(85,697)	(84,203)	(105,832)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$ 506,867	\$ 515,278	\$ 528,515	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900	\$ 555,129	\$ 569,969
Contributions as a percentage of covered payroll	11.99%	12.11%	12.69%	12.73%	16.11%	14.49%	15.01%	15.17%	18.57%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

NEWINGTON SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

***Schedule of the School District's Proportionate Share of Net Pension Liability and
Schedule of School District Contributions – Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits E and F represent the actuarial determined costs associated with the School District's pension plan at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EXHIBIT G
NEWINGTON SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
School District's proportion of the net OPEB liability	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
School District's proportionate share of the net OPEB liability (asset)	\$ 115,607	\$ 107,230	\$ 87,050	\$ 74,654	\$ 81,767	\$ 72,425
School District's covered payroll (as of the measurement date)	\$ 528,515	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900	\$ 555,129
School District's proportionate share of the net OPEB liability as a percentage of its covered payroll	21.87%	20.60%	16.59%	13.43%	14.32%	13.05%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT H
NEWINGTON SCHOOL DISTRICT
Schedule of School District Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022

Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 13,900	\$ 8,410	\$ 7,771	\$ 8,671	\$ 8,691	\$ 7,662
Contributions in relation to the contractually required contribution	<u>(13,900)</u>	<u>(8,410)</u>	<u>(7,771)</u>	<u>(8,671)</u>	<u>(8,691)</u>	<u>(7,662)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School District's covered payroll (as of the fiscal year)	<u>\$ 520,588</u>	<u>\$ 524,762</u>	<u>\$ 556,075</u>	<u>\$ 570,900</u>	<u>\$ 555,129</u>	<u>\$ 569,969</u>
Contributions as a percentage of covered payroll	2.67%	1.60%	1.40%	1.52%	1.57%	1.34%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT I
NEWINGTON SCHOOL DISTRICT
Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios
For the Fiscal Year Ended June 30, 2022
Unaudited

	June 30,		
	2020	2021	2022
OPEB liability, beginning of year	\$ 104,950	\$ 114,219	\$ 123,846
Changes for the year:			
Service cost	9,654	9,867	4,334
Interest	2,290	2,494	2,211
Assumption changes and difference between actual and expected experience	-	-	(60,677)
Benefit payments	(2,675)	(2,734)	(1,433)
OPEB liability, end of year	<u>\$ 114,219</u>	<u>\$ 123,846</u>	<u>\$ 68,281</u>
Covered payroll	<u>\$ 565,575</u>	<u>\$ 576,887</u>	<u>\$ 567,360</u>
Total OPEB liability as a percentage of covered payroll	20.20%	21.47%	12.03%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Mortality assumption changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Rate 2006) to Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2022. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
NEWINGTON SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	<u>Estimated</u>	<u>Actual</u>	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 974,194	\$ 974,194	\$ -
Other local sources:			
Tuition	36,000	38,520	2,520
Investment earnings	-	793	793
Student activities	-	16,570	16,570
Miscellaneous	750	20,649	19,899
Total from other local sources	<u>36,750</u>	<u>76,532</u>	<u>39,782</u>
State sources:			
Adequacy aid (tax)	<u>1,103,024</u>	<u>1,103,024</u>	<u>-</u>
Total revenues	2,113,968	<u>\$2,153,750</u>	<u>\$ 39,782</u>
Use of fund balance to reduce school district assessment	234,667		
Total revenues and use of fund balance	<u>\$2,348,635</u>		

SCHEDULE 2
NEWINGTON SCHOOL DISTRICT
Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Current:				
Instruction:				
Regular programs	\$ -	\$ 1,058,960	\$ 1,053,394	\$ 5,566
Special programs	-	108,915	106,489	2,426
Other programs	-	19,327	16,594	2,733
Total instruction	-	<u>1,187,202</u>	<u>1,176,477</u>	<u>10,725</u>
Support services:				
Student	-	106,003	98,038	7,965
Instructional staff	15,869	61,911	77,056	724
General administration	-	29,072	26,546	2,526
Executive administration	-	158,121	158,121	-
School administration	-	158,446	153,169	5,277
Operation and maintenance of plant	32,790	102,791	124,131	11,450
Student transportation	-	134,655	120,265	14,390
Other	-	330,434	328,603	1,831
Total support services	<u>48,659</u>	<u>1,081,433</u>	<u>1,085,929</u>	<u>44,163</u>
Facilities acquisition and construction	-	<u>70,000</u>	<u>53,260</u>	<u>16,740</u>
Other financing uses:				
Transfers out	-	<u>10,000</u>	<u>7,061</u>	<u>2,939</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 48,659</u>	<u>\$ 2,348,635</u>	<u>\$ 2,322,727</u>	<u>\$ 74,567</u>

SCHEDULE 3
NEWINGTON SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

Unassigned fund balance, beginning		\$ 234,668
Changes:		
Unassigned fund balance used to reduce school district assessment		(234,667)
2021-2022 Budget summary:		
Revenue surplus (Schedule 1)	\$ 39,782	
Unexpended balance of appropriations (Schedule 2)	74,567	
2021-2022 Budget surplus	114,349	
Increase in assigned (non-encumbrance) fund balance		(5,192)
Unassigned fund balance, ending		\$ 109,158

SCHEDULE 4
NEWINGTON SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2022

	<u>Special Revenue Funds</u>		
	<u>Grants</u>	<u>Food Service</u>	<u>Total</u>
ASSETS			
Accounts receivable	\$ -	\$ 271	\$ 271
Intergovernmental receivable	4,090	4,462	8,552
Inventory	-	729	729
Total assets	<u>\$ 4,090</u>	<u>\$ 5,462</u>	<u>\$ 9,552</u>
LIABILITIES			
Accounts payable	\$ -	\$ 141	\$ 141
Interfund payable	4,090	4,592	8,682
Total liabilities	<u>4,090</u>	<u>4,733</u>	<u>8,823</u>
FUND BALANCES			
Nonspendable	-	729	729
Total liabilities and fund balances	<u>\$ 4,090</u>	<u>\$ 5,462</u>	<u>\$ 9,552</u>

SCHEDULE 5
NEWINGTON SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds		
	Grants	Food Service	Total
REVENUES			
Other local	\$ -	\$ 3,871	\$ 3,871
State	-	794	794
Federal	17,462	22,718	40,180
Total revenues	<u>17,462</u>	<u>27,383</u>	<u>44,845</u>
EXPENDITURES			
Current:			
Instruction	14,915	-	14,915
Support services:			
Instructional staff	2,547	-	2,547
Noninstructional services	-	34,045	34,045
Total expenditures	<u>17,462</u>	<u>34,045</u>	<u>51,507</u>
Deficiency of revenues under expenditures	<u>-</u>	<u>(6,662)</u>	<u>(6,662)</u>
OTHER FINANCING SOURCES			
Transfers in	<u>-</u>	<u>7,061</u>	<u>7,061</u>
Net change in fund balances	-	399	399
Fund balances, beginning	-	330	330
Fund balances, ending	<u>\$ -</u>	<u>\$ 729</u>	<u>\$ 729</u>



VITAL STATISTICS

Year ending December 31,2023

Marriages

<u>Date & Place of Marriage</u>	<u>Names</u>	<u>Residence</u>
07/01/2023 Rye	Frederick W. Pickering & Victoria J. Perrone	Brookline, MA

Births

<u>Child's Name</u>	<u>Birth Date</u>	<u>Birthplace</u>	<u>Parent's Names</u>
Maverick T Gallagher	03/13/23	Portsmouth, NH	Joshua Gallagher & Julia Miller
Alexander A Vasquez	07/06/23	Dover, NH	Menhaca Vasquez & Kelsey Bush
Theodore A Pickering	07/11/23	Winchester, MA	William Pickering & Caitlin Versailles
Louisa M Smith	08/03/23	Dover, NH	Samuel Smith IV & Lisl Smith
Hunter A Singer	08/05/23	Dover, NH	Scott Singer & Olivia Singer

Deaths

<u>Name of Deceased</u>	<u>Date of Death</u>	<u>Age</u>	<u>Place</u>	<u>Parent's Names</u>
Barbara Pickering	01/04/23	90	Newington	John Morrell & Felicia Antrobus
Kevin Gilman	02/28/23	63	Newington	Myron Gilman & Beverly Wall
Timothy Connors	07/13/23	86	Newington	Timothy Connors & Florence Regan
Joshua Wyman	08/05/23	28	Newington	Dennis Wyman & Deborah Porter

Interment

<u>Name of Deceased</u>	<u>Date of Death</u>	<u>Age</u>	<u>Place of Death</u>	<u>Date of Burial</u>
Rosemarie A Thisdale	04/02/23	84	Stratham, NH	04/05/23
Phyllis P Pickering	02/23/23	96	Dover, NH	06/07/23
Barbara J Pickering	01/04/23	90	Portsmouth, NH	06/12/23
Marilyn Melanson	02/10/23	81	Dover, NH	06/16/23
John R Mazeau	06/02/23	70	Ohio	06/24/23
Diane E Woods	12/25/22		Exeter, NH	07/15/23
Kathleen F Delvalle	01/22/23		Rollinsford, NH	07/26/23
Cheryl J Boone	03/28/23	63	Grand Junction, CO	07/26/23
Faye D Dorey	01/16/20	77	York, ME	07/29/23
Joshua P Wyman	08/05/23	28	Newington, NH	08/10/23
Peter J Hodgdon	08/27/23	72	St. Petersburg, FL	10/05/23
Lynne T. Littlefield	09/28/23	63	Portsmouth, NH	10/21/23

SCHOOL HALLOWEEN PARADE 2023





Image © 2010 Google
Image © 2010 Maine Geol Library

Imagery Date: Jul 25, 2007

1493 ft

43°07'27.78" N 70°51'20.78" W elev 0 ft

©2009 Google
Eye alt 5163 ft