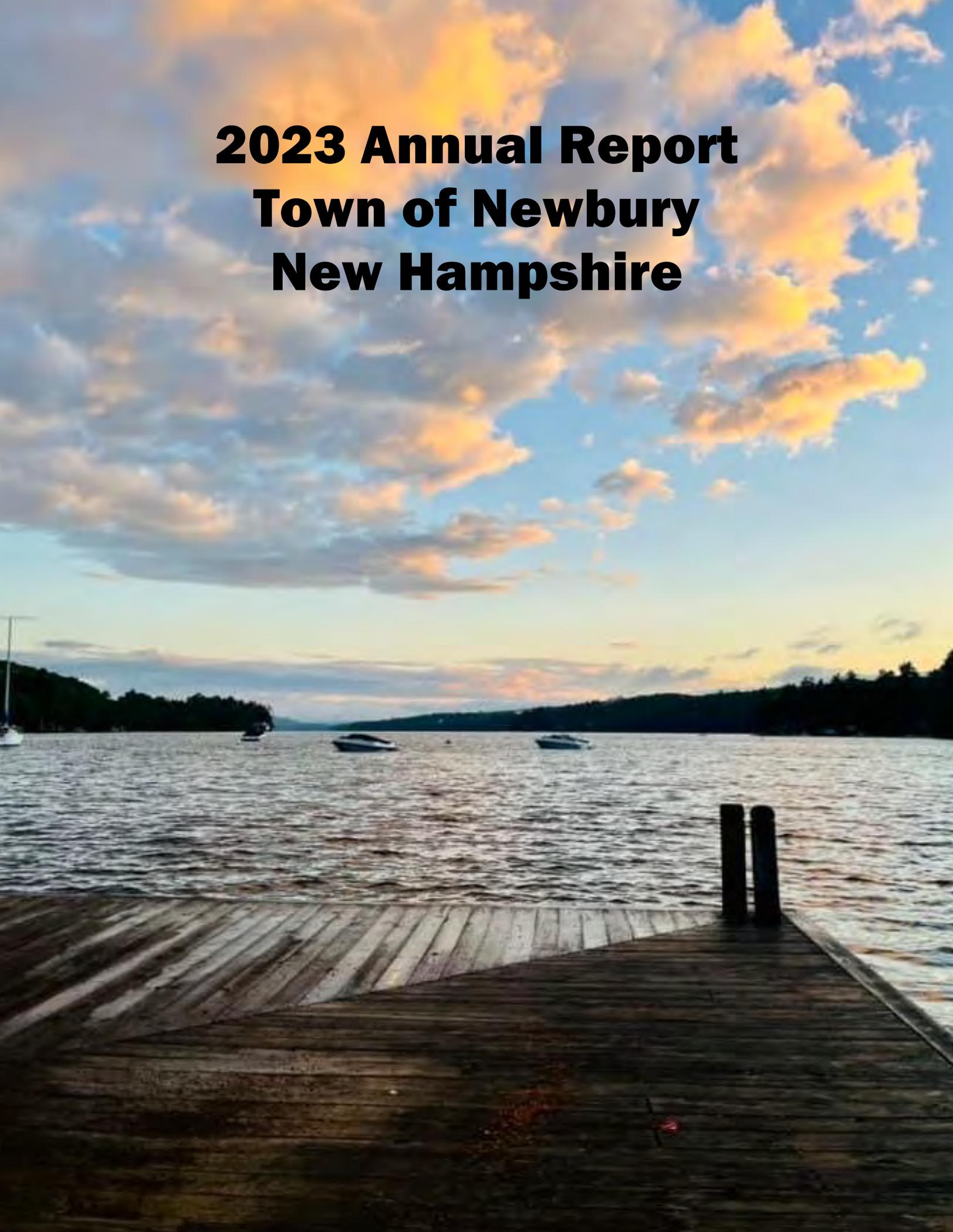


# **2023 Annual Report Town of Newbury New Hampshire**



**Annual Report**  
of the  
**Selectboard, Treasurer, and other Town Officers**  
for the  
**Town of Newbury**  
**New Hampshire**



*Memorial Day Service 2023  
Photo Courtesy Polly Lowe*

**For**  
**the Fiscal Year ending December 31, 2023**  
**with**  
**Vital Statistics for the year 2023**

*Cover photo – Beautiful sky over Newbury Harbor  
Photo Courtesy Leigh Ann Root*

*2023 Annual Town Report  
Design, layout, editing and production by Pam Bryk  
Assistant editing by Jennifer Parkhurst-Smith*



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**Town Officers**

**Selectboard\***

Joanne Lord, chair, term expires 2025  
Scott Wheeler, term expires 2024  
Kristen Schultz, term expires 2026

**Town Administrator\*\***

Diane Ricciardelli

**Moderator\***

Sarah Christie, term expires 2024

**Representative to the General Court**

Karen Ebel  
Daniel H. Wolf

**Town Clerk and Tax Collector\***

Linda Plunkett, term expires 2024

**Deputy Town Clerk and Deputy Tax Collector\*\***

Jennifer Parkhurst-Smith

**Treasurer\***

Jennifer Goin, term expires 2026

**Deputy Treasurer\*\***

Debbie Johnson

**Trustees of Trust Funds\***

Clayton Johnson, term expires 2025  
Debra Prussman, term expires 2024

**Library Trustees\***

Todd Mailley, term expires 2026  
Eric Boyer, term expires 2025  
Paul Sullivan, term expires 2025  
Elizabeth Courant, term expires 2024  
Lynne Tuohy, term expires 2024  
Jeanne Palleiko, alternate, term expires 2024  
Patricia Sherman, alternate, term expires 2024

**Newbury Member**

**Kearsarge Regional School Board\***

Kristen Schultz, term expires 2024

**Newbury Member**

**KRSD Municipal Budget Committee\***

Robert Hemenway, term expires 2024

**Supervisors of the Checklist\***

Michele Noyer, term expires 2028  
Clayton Johnson, term expires 2026  
Debra Prussman, term expires 2024

**Cemetery Trustees\***

Knowlton Reynders, chair, term expires 2024  
Deane Geddes, term expires 2026  
Marcia Keane, term expires 2025

**Planning Board\***

M. Darren Finneral, chair, term expires 2026  
Christopher Hernick, term expires 2026  
Jim Lord, term expires 2025  
Wayne Seaholm, term expires 2025  
Christopher Millette, term expires 2024  
Denise Mitchell, term expires 2024  
Beth Gering, alternate, term expires 2026  
Kristen Schultz, Selectboard, ex-officio

**Zoning Board of Adjustment\***

Dave Blohm, chair, term expires 2026  
Larry Briggs, term expires 2026  
Steve Hurd, term expires 2025  
Hank Thomas, term expires 2025  
Katheryn Holmes, term expires 2024  
Alex Azodi, alternate, term expires 2026  
Patricia Sherman, alternate, term expires 2026

**Conservation Commission\*\***

Katheryn Holmes, chair, term expires 2026  
Eric Unger, vice-chair, term expires 2026  
John Magee, term expires 2026  
Bob Stewart, term expires 2026

**Chief of Police\*\***

Bradley Wheeler

**Chief of Fire Department\*\***

Henry E. Thomas, Jr.

**Forest Fire Warden\*\*\***

Dave Smith

**Deputy Forest Fire Wardens\*\*\***

Michael Bascom  
Nick Bibeau  
Ken Burnell  
Devon Palmer  
Henry E. Thomas, Jr.  
Ed Thorson

**Officer of Emergency Management\*\***

Wayne R. Whitford

**Health Officer\*\***

Wayne R. Whitford

**Code Enforcement Officer\*\***

John Greenwood

**Highway Administrator\*\***

Calvin Prussman, Jr.

**Family Services Director\*\***

Gail Bostic

**Inspectors of Election/Ballot Clerks\*\***

Darren Finneral, Assistant Moderator

Cynthia Bascom, Dave Batilla, Dave Cantagallo, William Chapman,  
Mary Fuller, John Gillis, Bob Hemenway, Garrett Keane,  
Susan Kelly, Kim Mock, Cindy Peterson, Maureen Rosen,  
Theresa Schmidt, Ruth Thomas-Kalipolitis, Rod Turner, Tracy Wood

\* Elected at Town Meeting

\*\* Appointed by Selectboard

\*\*\* State Appointment

## Town Administrator

To the residents of Newbury, as part of our effort to keep you informed of the financial status of your Town, I am pleased to report on the budgeting process and tax rate setting. The professional staff, volunteers and board members in Newbury made my transition very smooth as everyone freely offered education on the different roles and responsibilities of each area. This allowed time to focus on the budget for the last quarter and prepare for Town Meeting.

Spending was cut in the last quarter by working with the Finance Director, Jessica Dennis, who sometimes provided daily reports of expenses. Balancing the 2023 budget included working with department heads, volunteers, residents, and the Selectboard. This resulted in a 6% (\$355,500) savings for 2023.

The 2024 department budgets were developed with each department head, then reviewed by a Budget Advisory team Richard Wright, Jeff Estella, and Thera Lavoie, and then further reviewed by the Selectboard. The proposed budget was then presented at a public hearing. We were able to sustain the Selectboard's request to cut spending while maintaining all services.



*Veterans Day in Newbury.  
Photo Courtesy Diane Ricciardelli*

Tax bills arrived in your mailboxes in December with a larger increase than, perhaps, you had expected. Your tax bill is comprised of four separate taxes: local school, state school, county and municipal. We vote on the municipal portion of the tax bill at Town Meeting. A more in-depth explanation of the tax rate setting can be found at [www.nhmunipal.org](http://www.nhmunipal.org).

As an overview and to explain the tax rate, the municipal portion is comprised of the following:

- Gross appropriations - the amount that Newbury is raising at Town Meeting to be spent during 2024.
- Fund balance – the difference between assets and liabilities resulting in a surplus or a deficit.
- War service credits – Veterans who: 1. Served 90 or more days in the U.S. Armed Forces, during a wartime period and received an honorable discharge, their spouse or surviving spouse, or, 2. Veteran who was discharged from the U.S. Armed Forces due to a service-connected disability, their spouse or surviving spouse, or, 3. Surviving spouse of a service member who was killed in the line of duty.
- Overlay – money set aside for abatements which are requests submitted to the assessing officials to refund taxes paid based on physical description errors, damaged buildings during a tax year or differences in the opinion of value.
- Revenues – money coming in from taxes, fees, and grants. Please see page 19 of this report for the complete revenue list. At the time of tax rate setting, we have only the revenue estimate, the actual revenue is not completed until after January.

Required Tax effort is all the above items (appropriations, fund balance, war credits, overlay, and revenue).

Tax base is the total valuation of the Town calculated by the Tri-Town assessors.

Municipal Tax rate = tax effort ÷ (taxbase/1,000.)

This is the municipal tax effort for 2023, which differs from the estimate in the 2022 Town Report.

	BUDGET
	2023
<b>Operating Budget</b>	\$ 5,599,703
Appropriations and special articles	4,229,308
Subtotal	9,829,011
Fund balance voted surplus	(2,000)
War service credits	129,750
Fund balance to reduce taxes	-
Overlay used	25,710
<b>Estimated Revenues</b>	(5,712,342)
Net required tax effort	4,270,129
<b>Tax base</b>	1,123,948,380
Tax Rates	\$ 3.80

The Town estimated (in late fall 2022) the municipal tax rate for 2023 at \$3.30 (listed in the 2022 Town Report). It was a best guess for the coming year. The estimate (in your 2022 report) included transferring \$200,000 from the fund balance to lower the tax rate. Fund balance is comprised of unspent operations money (budget savings) and/or unanticipated revenue which is then set aside for fund balance. Each year, in late fall, the town must submit updated revenue estimates to DRA when the town has a better idea of what revenue has been collected. DRA strongly suggests towns retain between 5 and 17% of its operating expenses in the fund balance. Newbury had 4.5%, so there were insufficient funds to be used to lower the tax rate. Because there was not money in the fund balance to lower the tax rate (\$200,000 which was estimated to be used), the tax rate from DRA could not be lowered, and the \$3.80 per thousand provided by DRA was used to calculate your current tax bill.

Additionally, the Town’s estimated valuation listed in the 2022 Town Report was 5% higher than the actual valuation (\$1,180,000,000 vs \$1,123,948,380).

For this reason, we are not estimating the valuation of the Town and we are using the last valuation which is \$1,123,948,380 for calculating the expected tax rate which we will all work on, together, at Town Meeting by voting.

Warrant Article #13 is a request to protect our watershed by enacting septic rules and requiring all owners in the Town to regularly pump their septic systems with varying requirements for the type and use of each property. Our watershed is at risk of septic leakage. In November 2023, a town committee received Selectboard approval to create a warrant article to help mitigate this risk. Regular pumping includes an inspection for possible leaks and regular pumping is also recommended by all septic installers and the NH DES. Please visit the Town’s website, [www.newburynh.org](http://www.newburynh.org) and scroll down to the bulletin on the homepage to learn more about the septic rules. A presentation at Town Meeting will answer any questions.

Please attend Town Meeting on March 13, 2024, at 7:00 p.m. at Mount Sunapee. There is a ham & bean dinner before the meeting provided by the Newbury Beautification Committee. Please bring a dessert to share. Family services will be collecting dry and canned goods at Town Meeting.

The Police Department renovation is nearly completed at the time of this writing. Turnstone Corp has done a great job working with the Town. The old police department received a renovation along with the addition so that the Police Department has an expanded area for training. There will be a ribbon cutting ceremony in spring when the weather is warmer, and the Newbury Beautification Committee will be working on the landscaping.

Thank you to the volunteers and employees of Newbury. The department heads worked diligently on their budgets. Newbury employees are a dedicated team of professionals, and I am grateful for their hard work throughout the year. All the Town's departments and projects are supported by the Town Office staff in one way or another; thank you to this small but dedicated team. Thank you, Pam Bryk, for creating this report. It is a lot of work! And our appreciation to Jennifer Smith for hours of editing.

For all the staff and volunteers who serve the community with endless dedication – thank you for your commitment to excellence.

I am grateful to the Selectboard, Joanne Lord, Scott Wheeler, and Kristen Schultz for their leadership and teamwork.

I look forward to seeing you at Town Meeting.

*Respectfully submitted, with gratitude,  
Diane Ricciardelli  
Town Administrator*



*Beautiful October sky over Newbury docks.  
Photo Courtesy Jessica Dennis*

## Selectboard

2023 has been a busy year with the Library addition; the Police Station renovation; improvements at the Transfer Station; a beautiful and successful Old Home Day; Fourth of July Parade; Miles to go 5K; and the successful (and spot on!) hire of our new Town Administrator, Diane Ricciardelli.

This year, the Selectboard has been focused on prudent spending without cuts to services, positions, salaries, and benefits. Without any cuts, Diane, Jessica Dennis, Finance Director; and the Department Heads took us through to the end of 2023 6% under budget and reduced the 2024 budget including warrant articles by over 10%.

Further, the Selectboard has been working diligently in identifying and addressing capital needs in the most efficient manner, understanding that regular maintenance and a comprehensive capital maintenance plan are part of strategic financial planning.

The Selectboard has also been focusing on its role as an executive functioning body, thereby removing itself from operations. This transition is accomplished, in part, by:

- Tasking Diane to oversee all personnel and operations matters.
- Implementing a personnel review policy designed and overseen by Diane.
- Having Diane as the initial contact person for all matters both internal and external, which she then brings to the full Selectboard.
- Deferring to expert recommendations of our Department Heads.

Report written by Kristen Schultz on behalf of the Selectboard.

*Joanne Lord, Chair  
Scott Wheeler  
Kristen Schultz*



*Looking at the Mount Sunapee ski trails in Newbury.  
Photo Courtesy Erin Varsalone*

## Moderator Rules for Town Meeting

The goal of New Hampshire town meetings is to encourage neighbors to discuss – respectfully – the questions brought before the voters, and to determine answers.

### Rules Governing Town Meeting

There are two rules that govern town meetings.

- The first rule is New Hampshire state laws.  
State law rules that at Town Meeting, the Moderator controls speech and silence. State law RSA 39:2 “obliges us to assure that the subject matter of all business to be acted upon at the Town Meeting shall be distinctly stated in the warrant.” Only in the final article can we discuss “other business,” and state law does not allow official voting on that “other business.”

State law, RSA 40:4, gives the Moderator full authority to rule on all Town Meeting issues. The Newbury Town Meeting Moderator will not hesitate to rule. All participants, including the Moderator, must follow state laws. Since this is YOUR meeting, RSA 40:4 does allow the meeting to overrule any Moderator ruling, making the voters the final authority – as you should be.

- The second rule is Moderator rules.  
The Moderator rules are few. Every individual who wishes to be heard should feel free to speak. After recognition by the Moderator, please state your name and address for the record. If you propose to amend an article, present your words in a written submission of your amendment. Votes will generally be cast by raising your voter card.

Once a vote has been cast and declared, the question will not be reconsidered later in the meeting; no voter leaving the meeting early should have to wonder if decisions will be changed.

### The Motion to Call the Question

The motion to call the question is a motion like any other. The maker of the motion must be recognized, and the motion must be seconded. The maker of a motion to call the question must be in line like everyone else before being recognized. This ensures a standard process that supports the practice of each speaker taking his/her turn.

Finally, you will vote on these rules, to give the meeting a choice about accepting them.

**Town Warrant**  
**State of New Hampshire – 2024**  
THE POLLS WILL BE OPEN FROM 11:00 a.m. TO 7:00 p.m.

To the inhabitants of the Town of Newbury in the County of Merrimack in said state qualified to vote in the town affairs:

You are hereby notified to meet at the Town Office Building, 937 Route 103 in said Newbury on Tuesday, the twelfth (12) day of March, next at eleven of the o'clock in the morning, to act upon the following subjects:

1. To choose all necessary town officers for the ensuing year.
2. To act upon the following zoning ordinances:

Are you in favor of amendment No. 1 of the existing Newbury Zoning Ordinance as proposed by the Planning Board to amend the articles related to Flood Plain as necessary to comply with the requirements of the National Flood Insurance Program? Five changes are made to Article 2 Definitions and eleven changes to Article 10 Flood Plain Overlay District. (10.4 10.7 10.10)

YES  NO

---

Are you in favor of amendment No. 2 as to the existing Town of Newbury Building Regulations as proposed by the Planning Board as follows: removing Article III Section 6 which would remove the requirement of minimum square footage for single family homes?

YES  NO

---

The Town shall recess the business portion of the meeting until Wednesday, March 13, 2024, at 7:00 p.m. at the Spruce Lodge at Mount Sunapee – off Route 103 in Newbury.

3. To see if the Town will vote to raise and appropriate the sum of \$6,107,938 as the Operating Budget for general municipal operations. This amount does not include appropriations contained in special or individual articles addressed separately. (Recommended by the Selectboard) (Majority Vote Required)
4. To see if the Town will vote to raise and appropriate the sum of \$300,000 to be added to the following previously established capital reserve funds: (Recommended by the Selectboard) (Majority vote required).

FIRE EQUIPMENT	\$ 130,000
HIGHWAY EQUIPMENT	\$ 150,000
RECREATION FACILITIES	\$ 20,000

5. To see if the Town will vote to raise and appropriate the sum of \$106,000 to be added to the following existing RSA 31:19-a maintenance expendable trust funds previously established:  
(Recommended by the Selectboard) (Majority vote required).

DOCKS	\$ 3,000
TOWN OFFICE EQUIPMENT	\$ 15,000
TOWN BUILDINGS	\$ 50,000
MILFOIL CONTROL	\$ 8,000
FD PERSONAL PROTECTION	\$ 30,000
PAVING AND GRAVEL	\$ 0

6. To see if the Town will vote to establish an Expendable Trust Fund under the provisions of RSA 31:19-a, to be known as the Police Department Technology & Specialized Equipment Fund, for the purpose of repairing, upgrading, replacing, or acquisitioning technology and specialized police equipment, including electronic devices and appropriate software and accessories, weapons, armor, and accessories as used to protect life and property, and specifically excluding vehicles and vehicle maintenance, and to raise and appropriate the sum of \$18,000, raised by taxation towards this purpose and to designate the Selectboard as agents to expend from said fund. (Recommended by the Selectboard) (Majority Vote Required)

7. To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of police special detail wages, benefits, administrative costs, supplies, equipment, police cruiser fuel, maintenance, and repair. All revenues received for police special details will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the Selectboard and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. (Recommended by the Selectboard) (Majority Vote Required)

8. To see if the Town will vote to raise and appropriate the sum of \$54,639 for the purchase and outfitting of a new 2023 Dodge Police Pursuit AWD vehicle and furthermore authorize the Selectboard to sell at public auction the existing 2019 Ford F-150, the estimated amount on the sale is expected to be \$12,000 to offset this purchase. The balance will be raised by general taxation. (Recommended by the Selectboard) (Majority Vote Required)

9. To see if the Town will vote to adopt the Newbury Community Power Plan, which authorizes the Selectboard to develop and implement Newbury Community Power as described therein (pursuant to RSA 53-E:7). There is no cost to the Town budget, and no obligation to participate. The goals of this plan will be to lower electricity cost and possibly add more renewable energy. The Newbury Community Power Plan offers flexibility for ratepayers. The Town will not enter a community power plan until the rates are lower than Eversource at the time of commitment and all residents will be placed in the plan. All residents will be able to choose from different program options as well as the option to opt-out of the program. (Recommended 2 to 1 by the Selectboard) (Majority Vote Required)

10. To see if the Town will vote to establish a Transfer Station Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairing and improving the Transfer Station and to raise and appropriate the sum of \$10,600 to be placed in the fund. This sum comes from the unassigned fund balance. No amount to be raised from taxation. Further, to name the Selectboard as agents to expend from said fund. (Recommended by the Selectboard) (Majority Vote Required)

11. Petitioned Article: To see if the Town shall return to the traditional NH Constitution Part 2, Article 32 method of hand counting ballot votes by the Town Moderator and Town Clerk in the presence of the Town Selectboard. (By Petition) (Not recommended by the Selectboard) (Majority Vote Required)

12. Shall the Town vote to raise and appropriate \$5,000 to allow the Town to pay for the hand counting of ballots by the Town Moderator and Town Clerk in the presence of the Town Selectboard. This article is contingent on Article 11 passing. If Article 11 fails, this Article shall be null and void. (Recommended by the Selectboard) (Majority Vote Required)

13. To see if the Town will vote to enable the Selectboard to protect all our watershed in the Town of Newbury by implementing septic rules to require all owners in the Town to regularly pump their septic systems with varying requirements for the type and use of each property. The purpose of these rules is to promote the health and general welfare of the inhabitants of the Town of Newbury; to enhance and preserve the value of our lakes, ponds, and natural environment; to conserve the value of buildings, ground water, wells, health, and prevent nuisances and potential health hazards. (Recommended by the Selectboard) (Majority Vote Required)

14. To see if the town will vote to authorize the Selectboard to take all necessary steps for a lot line adjustment between the South Newbury Union Church, 162 Village Road, Tax Map/Lot #0043-0174-0434 and the Town of Newbury, 7 Sutton Road, Tax Map/Lot #0043-0408-0162, to transfer land to allow the Church's septic system to now be located on Map/Lot #0043-0174-0434. (Recommended by the Selectboard) (Majority Vote Required)

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

Newbury Selectboard

\_\_\_\_\_ Joanne Lord, Chair

\_\_\_\_\_ Scott Wheeler

\_\_\_\_\_ Kristen Schultz

February 20, 2024, Date Posted

## NOTES

**Budget and Comparative Statement of Expenditures  
for  
The Town of Newbury, NH  
Appropriations and Estimates of Revenue for the Ensuing Year  
January 1, 2024 to December 31, 2024**

<u>Purpose of Appropriation</u>	<u>Appropriations Prior Fiscal Year -2023</u>	<u>Actual Expenditures Prior Fiscal Year -2023</u>	<u>Appropriations Ensuing Fiscal Year-2024</u>
<b>RSA 32:3v</b>			
<b>General Government</b>			
Executive	357,095	352,356	330,755
Election, Registration & Vital Statistics	8,579	10,138	24,494
Financial Administration	762,939	716,959	800,012
Legal Expenses	23,000	57,826	48,000
Personnel Administration	4,800	4,969	5,486
Planning	59,801	48,416	61,689
Zoning	23,421	20,522	21,438
General Government Buildings	96,451	94,708	103,785
Cemeteries	27,150	26,903	42,300
Insurance	75,409	73,513	79,835
Other General Government	13,700	3,728	4,000
<b>Public Safety</b>			
Police Department	802,134	742,935	955,220
Fire Department	338,158	318,874	352,515
Code Enforcement & Inspection	139,549	112,233	126,119
Emergency Management	5,525	4,159	4,650
Safety Communications Services	86,074	75,852	83,564
<b>Highway</b>			
Administration/Maintenance/Constr.	1,125,934	1,041,396	1,137,534
Street Lighting	6,000	4,803	6,000
<b>Sanitation</b>			
Solid Waste Collection	255,783	246,406	281,258
Solid Waste Disposal	164,100	129,746	133,600
Solid Waste Recycling	42,500	40,905	60,498
<b>Health</b>			
Health/Community/School Programs	78,243	78,243	81,160
<b>Welfare</b>			
Administration & Direct Assistance	24,692	21,015	82,951
<b>Culture &amp; Recreation</b>			
Parks & Recreation	129,713	111,127	115,691
Library	281,325	277,155	307,629
Other	11,086	8,107	9,931

<u>Purpose of Appropriation</u>	<u>Appropriations Prior Fiscal Year-2023</u>	<u>Actual Expenditures Prior Fiscal Year -2023</u>	<u>Appropriations Ensuing Fiscal Year-2024</u>
<b><u>Conservation Commission</u></b>			
Administration & Operations	5,240	5,374	4,192
Principal: Long Term Bonds & Notes	153,875	153,875	217,482
Interest: Long Term Bonds & Notes	168,738	171,785	241,849
Interest: Tax Anticipation Notes	100	18,086	18,000
Bond Issuance Costs	0	0	0
<b>Capital Outlay</b>			
Land	0	0	0
Improvements – Bridges and study	0	0	0
Machinery/Vehicles /Equipment	1,188,918	1,188,918	54,639
Buildings	2,607,390	2,607,390	0
<b>Individual Articles</b>			
WA# 12 – Hand Counting Ballots	0	0	5,000
<b>Operating Transfers Out</b>			
To Special Revenue Fund (Blodgett’s)	328,589	328,589	366,301
To Capital Reserve Fund	300,000	300,000	300,000
To Expendable Trust Funds	133,000	133,000	134,600
<b>TOTAL APPROPRIATIONS</b>	<b>9,829,011</b>	<b>9,530,011</b>	<b>6,602,177</b>

<u>Revenue Source</u>	<u>2023 Revenue Estimate</u>	<u>2023 Actual Revenue</u>	<u>2024 Revenue Estimate</u>
<b>Taxes</b>			
Land Use Change Taxes	46,000	56,560	50,000
Yield Taxes	1,300	3,771	5,000
Payment In Lieu Of Taxes	35,000	19,675	19,675
Other Taxes	7,000	10,352	10,000
Int. & Penalties on Delinquent Taxes	34,000	28,645	30,000
Excavation Activity Tax	100	69	50
<b>Licenses/Permits &amp; Fees</b>			
Business Licenses & Permits	270	495	300
Motor Vehicle Permit Fees	665,000	645,805	643,000
Building Permits	50,000	51,134	55,000
Other Licenses/Permits & Fees	54,000	4,074	4,600
<b>From State</b>			
Shared Revenue	0	0	0

<b><u>Revenue Source</u></b>	<b><u>2023 Revenue Estimate</u></b>	<b><u>2023 Actual Revenue</u></b>	<b><u>2024 Revenue Estimate</u></b>
Meals & Room Tax Distribution	200,000	208,291	200,000
Highway Block Grant	166,510	118,700	118,000
Forest Land Reimbursement	607	1,026	700
Other	25,000	28,316	15,980
From Other Governments	194,000	188,392	206,000
<b>Charges For Services</b>			
Income From Departments	75,000	140,193	129,580
<b>Miscellaneous Revenues</b>			
Sale of Municipal Property	158,000	148,055	18,000
Interest on Investments	4,000	3,878	3,900
Other	0	5,005	2,500
<b>Interfund Operating Transfers In</b>			
Special Revenue Funds (Blodgett's)	328,589	328,589	366,301
Capital Reserve/Expendable Trust Funds	1,142,814	1,239,526	0
Cemetery	0	0	0
<b>Other Financing Sources</b>			
Long Term Bonds & Notes	1,851,000	1,851,000	0
Library Donations	600,000	600,000	0
Surplus	98,390	98,390	10,600
<b>TOTAL REVENUES/CREDITS</b>	<b>5,736,580</b>	<b>5,779,941</b>	<b>1,889,186</b>



New Hampshire  
Department of  
Revenue  
Administration

**2023**  
**\$13.05**

## Tax Rate Breakdown Newbury

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$4,270,129	\$1,123,948,380	<b>\$3.80</b>
County	\$2,558,076	\$1,123,948,380	<b>\$2.28</b>
Local Education	\$6,252,408	\$1,123,948,380	<b>\$5.56</b>
State Education	\$1,578,633	\$1,118,075,780	<b>\$1.41</b>
<b>Total</b>	<b>\$14,659,246</b>		<b>\$13.05</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Lake Todd Village	\$10,927	\$24,833,429	<b>\$0.44</b>
<b>Total</b>	<b>\$10,927</b>		<b>\$0.44</b>

Tax Commitment Calculation	
Total Municipal Tax Effort	\$14,659,246
War Service Credits	(\$129,750)
Village District Tax Effort	\$10,927
<b>Total Property Tax Commitment</b>	<b>\$14,540,423</b>

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	12/8/2023
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## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$9,829,011	
Net Revenues (Not Including Fund Balance)		(\$5,712,342)
Fund Balance Voted Surplus		(\$2,000)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$129,750	
Special Adjustment	\$0	
Actual Overlay Used	\$25,710	
<b>Net Required Local Tax Effort</b>	<b>\$4,270,129</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,558,076	
<b>Net Required County Tax Effort</b>	<b>\$2,558,076</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$7,831,041	
Net Education Grant		\$0
Locally Retained State Education Tax		(\$1,578,633)
<b>Net Required Local Education Tax Effort</b>	<b>\$6,252,408</b>	
State Education Tax	\$1,578,633	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$1,578,633</b>	

## Valuation

### Municipal (MS-1)

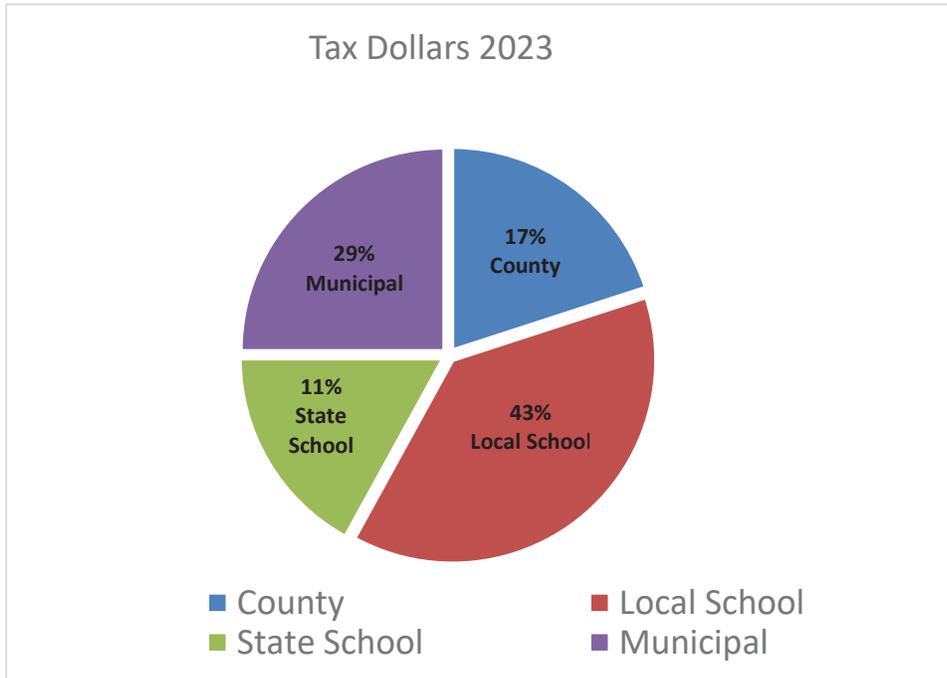
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,123,948,380	\$1,108,403,413
Total Assessment Valuation without Utilities	\$1,118,075,780	\$1,101,242,613
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,123,948,380	\$1,108,403,413

### Village (MS-1V)

Description	Current Year
Lake Todd Village	\$24,833,429

### Your Tax Dollars 2023

<b>County</b>	\$2.28	17%
<b>Local School</b>	\$5.56	43%
<b>State School</b>	\$1.41	11%
<b>Municipal</b>	\$3.80	29%
<b>Total</b>	<b>\$13.05</b>	<b>100%</b>



**Town Clerk**

**Debits**

Motor Vehicle Permits Issued.....	\$646,027.24
Dog Licenses Issued.....	3,487.50
UCC Filing.....	495.00
Boat Registrations.....	10,360.27
Vital Records.....	2,230.00
Miscellaneous.....	707.55
<b>TOTAL.....</b>	<b>\$663,307.56</b>

**Credits**

Motor Vehicle Permits Issued.....	\$646,027.24
Dog Licenses Issued.....	3,487.50
UCC Filing.....	495.00
Boat Registrations.....	10,360.27
Vital Records.....	2,230.00
Miscellaneous.....	707.55
<b>TOTAL.....</b>	<b>\$663,307.56</b>

**Treasurer  
General Fund 2023 Receipts**

Received from Tax Collector	\$ 9,985,197.25
Received from Town Clerk	663,986.36
Received from Selectboard's Office	1,459,818.11
Interest	3,522.72
Total	\$ 12,112,524.44
Transfers to/from Investment	6,331,559.46
Accounts Beginning Balance January	4,384,725.93
1, 2023 Total Receipts & Beginning	22,828,809.83
Balance Selectboard's Orders Paid	(19,578,855.94)
Balance on December 31, 2023	\$ 3,249,953.89

*Jennifer J. Goin  
Treasurer*



*The Harbor at night.  
Photo Courtesy Bill Corrigan*

## Investment Accounts

### **NH Public Deposit Investment Pool**

Balance January 1, 2023	\$ 1,382.62
Plus: Interest	72.36
Plus: Deposits	0.00
Less: Transfers	<u>0.00</u>
Balance December 31, 2023	\$ 1,454.98

### **Blodgett Sewer Money Market Account**

Balance January 1, 2023	\$ 70,990.30
Plus: Deposits	0.00
Plus: Interest	3,715.21
Less: Transfers	<u>0.00</u>
Balance December 31, 2023	\$ 74,705.51

### **Conservation Commission**

Balance January 1, 2023	\$199,061.79
Plus: Interest	10,459.36
Less: Transfers	0.00
Plus: Transfers	<u>\$16,341.63</u>
Balance December 31, 2023	\$225,862.78

### **Recreation Revolving Fund**

Balance January 1, 2023	\$36,125.78
Plus: Interest	20.15
Less: Transfers	0.00
Plus: Transfers	<u>7,854.00</u>
Balance December 31, 2023	\$43,999.93

### **Lake Sunapee Savings Account**

Balance January 1, 2023	\$541,989.86
Plus: Interest	257.69
Less: Transfers	542,000.00
Plus: Transfers	<u>0.00</u>
Balance December 31, 2023	\$247.55

Report of the Trust Funds of the Town of Newbury, NH  
December 31, 2023



DATE OF FUND CREATION	TRUST NAME	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 8/1/01/23	NEW FUNDS GAIN/LOSS DURING YEAR	EXPENDED BALANCE 12/31/23	INCOME			BALANCE 8/1/01/23	GROSS INCOME 12/31/23	BALANCE 12/31/23
								PRINCIPAL 2023 Total	INTEREST 2023 Total	EXPENDED DURING YEAR			
<b>CEMETERY FUNDS:</b>													
Various	Various Cemetery / Fund Name	Cemetery / Purpose / Goal	Stocks & Bonds	2.27%	20,641.92	1,406.52	33,308.44	22,279.54	1,348.76	(573.21)	22,955.09	45,003.53	
<b>LIBRARY FUNDS:</b>													
<b>Total Cemetery Funds:</b>													
<b>Total Library Funds:</b>													
<b>CAPITAL RESERVE FUNDS:</b>													
1982	Town of Newbury	Highway Fund	Mutual Market	3.26%	96,563.49	3,413.22	102,608.99	3,949.22	2,893.34	(956.89)	13,310.41	3,418.22	
1971	Town of Newbury	Fire Engine	Mutual Market	2.74%	69,362.22	16,000.00	40,225.94	30,634.23	12,750.32	(1,252.29)	(3,669.12)	3,911.74	
1984	Town of Newbury	Water Service	Mutual Market	0.66%	61,094.93	-	10,077.08	1,179.10	33,231.15	(3,471.01)	(13,624.00)	3,108.17	
1993	Town of Newbury	Arbitration Fund	Mutual Market	2.66%	44,489.33	-	44,376.91	3,401.14	191.86	(2,274)	-	3,626.79	
1986	Town of Newbury	Recreational Facility	Mutual Market	0.73%	161,503.12	20,000.00	123,427.57	7,440.08	(451.04)	(252.86)	-	8,736.91	
1997	Town of Newbury	Utilities	Mutual Market	0.02%	49,843	-	49,871	3,084.23	7,098.93	(471.41)	-	8,697.83	
2011	Town of Newbury	Capital Reserve	Mutual Market	7.06%	457,972.00	-	197,097.00	33,144	12,330	(1,322)	-	44,126	
<b>Total Capital Reserve Funds:</b>													
<b>GENERAL TRUST FUNDS:</b>													
1977	Town of Newbury	Death Request	Mutual Market	4.18%	191,010.63	3,000.00	41,397.19	185.96	3,023.17	(547.19)	(3,863.79)	1,660.75	
1984	Town of Newbury	Town Judge	Mutual Market	2.14%	45,003.50	40,000.00	53,083.02	103.87	3,363.37	(617.93)	-	3,848.43	
1995	Town of Newbury	Office Equip	Mutual Market	3.17%	40,627.33	15,000.00	40,008.69	87.81	(884.78)	(203.31)	(668.20)	938.78	
2002	Town of Newbury	Mutual	Mutual Market	0.18%	3,381.03	3,000.00	3,343.97	-	11.24	(27.22)	(18.00)	62.35	
2004	Town of Newbury	Cemetery Mgmt	Mutual Market	0.36%	14,333.11	2,000.00	10,413.81	404.00	448.63	(93.29)	-	397.08	
2006	Town of Newbury	Fire Dept - PPT	Mutual Market	3.12%	51,332.40	13,000.00	41,147.00	2,361.06	1,633.92	(231.65)	(3,233.98)	711.11	
2014	Town of Newbury	Public Fund	Mutual Market	0.27%	269,279.43	40,000.00	315,183.22	410.35	8,198.29	(1,140.74)	-	7,471.90	
<b>Total General Trust Funds:</b>													
<b>GRAND TOTALS:</b>													

## Tax Collector's Report



*New Hampshire*  
Department of  
Revenue Administration

# MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Year:	Prior Levies (Please Specify Years)		
				2022	Year:	2021
					Year:	2020
Property Taxes	3110			\$353,558.30		
Resident Taxes	3180					
Land Use Change Taxes	3120			\$6,200.00		
Yield Taxes	3185			\$42.27		
Excavation Tax	3187					
Other Taxes	3189			\$17,920.23		
Property Tax Credit Balance		(\$44,861.69)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	2022	Prior Levies
Property Taxes	3110	\$14,548,553.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$56,560.00		
Yield Taxes	3185	\$3,770.68		
Excavation Tax	3187	\$68.78		
Other Taxes	3189	\$322,560.00		

Overpayment Refunds	Account	Levy for Year of this Report	2022	2021	2020
Property Taxes	3110	\$4,764.07			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$5,128.88	\$15,370.81		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$14,896,543.72</b>	<b>\$393,091.61</b>	<b>\$0.00</b>	<b>\$0.00</b>



<b>Credits</b>				
<b>Remitted to Treasurer</b>	<b>Levy for Year of this Report</b>	<b>2022</b>	<b>Prior Levies</b>	
			<b>2021</b>	<b>2020</b>
Property Taxes	\$9,260,171.36	\$279,729.77		
Resident Taxes				
Land Use Change Taxes	\$49,914.55	\$6,200.00		
Yield Taxes	\$3,413.87	\$42.27		
Interest (Include Lien Conversion)	\$5,053.88	\$13,546.31		
Penalties	\$75.00	\$1,824.50		
Excavation Tax	\$68.78			
Other Taxes	\$300,752.05	\$12,597.97		
Conversion to Lien (Principal Only)		\$75,338.79		
Discounts Allowed				

<b>Abatements Made</b>	<b>Levy for Year of this Report</b>	<b>2022</b>	<b>Prior Levies</b>	
			<b>2021</b>	<b>2020</b>
Property Taxes	\$1,183.67	\$3,812.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$216.00			



**New Hampshire**  
 Department of  
 Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$5,247,821.83			
Resident Taxes				
Land Use Change Taxes	\$6,645.45			
Yield Taxes	\$356.81			
Excavation Tax				
Other Taxes	\$21,807.95			
Property Tax Credit Balance	(\$937.48)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$14,896,543.72</b>	<b>\$393,091.61</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$5,275,694.56</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$52,688.46</b>



**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$58,558.82	
Liens Executed During Fiscal Year		\$80,301.75		
Interest & Costs Collected (After Lien Execution)		\$1,455.88	\$8,736.91	
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$81,757.63</b>	<b>\$67,295.73</b>	<b>\$0.00</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$35,765.73	\$42,975.86	
Interest & Costs Collected (After Lien Execution) #3190		\$1,455.88	\$8,736.91	
Abatements of Unredeemed Liens			\$6,174.04	
Liens Deeded to Municipality		\$494.31	\$762.17	
Unredeemed Liens Balance - End of Year #1110		\$44,041.71	\$8,646.75	
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$81,757.63</b>	<b>\$67,295.73</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$5,275,694.56</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$52,688.46</b>

# NHMBB New Hampshire Municipal Bond Bank

## Police Department

2022 SERIES C NON-GUARANTEED

30 YEAR DEBT SCHEDULE FOR

TOWN OF NEWBURY

DATE PREPARED:	08/09/22	Total Proceeds	\$1,427,500.00
BONDS DATED:	08/15/22	Premium to Reduce Loan	\$137,825.00
INTEREST START DATE:	07/13/22	Amount of Loan to be Paid	\$1,289,675.00
FIRST INTEREST PAYMENT:	02/15/23		
TRUE INTEREST COST	3.49%		

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT*	CALENDAR YEAR TOTAL PAYMENT	OUTSTANDING INTEREST
	02/15/23				\$38,118.57	\$38,118.57		\$684,439.61
1	08/15/23	\$1,289,675.00	\$34,375.00	5.100%	30,888.71	65,041.71	\$101,160.26	653,772.90
	02/15/24				29,790.15	29,790.15		623,982.75
2	08/15/24	1,285,300.00	41,400.00	5.100%	29,790.15	71,190.15	100,980.30	594,192.60
	02/15/25				28,734.45	28,734.45		565,458.15
3	08/15/25	1,213,900.00	43,800.00	5.100%	28,734.45	72,234.45	100,988.80	536,720.70
	02/15/26				27,825.20	27,825.20		509,098.50
4	08/15/26	1,170,400.00	45,800.00	5.100%	27,825.20	73,225.20	100,850.40	481,473.30
	02/15/27				26,462.40	26,462.40		456,010.90
5	08/15/27	1,124,800.00	47,900.00	5.100%	26,462.40	74,362.40	100,824.80	428,548.60
	02/15/28				25,240.95	25,240.95		403,307.65
6	08/15/28	1,076,900.00	50,300.00	5.100%	25,240.95	75,540.95	100,781.90	378,086.60
	02/15/29				23,958.30	23,958.30		354,108.30
7	08/15/29	1,026,600.00	52,800.00	5.100%	23,958.30	76,758.30	100,716.60	330,160.00
	02/15/30				22,611.90	22,611.90		307,538.10
8	08/15/30	973,800.00	55,500.00	5.100%	22,611.90	78,111.90	100,723.80	284,926.20
	02/15/31				21,198.85	21,198.85		263,729.55
9	08/15/31	916,300.00	58,300.00	5.100%	21,198.65	79,498.65	100,693.30	242,532.90
	02/15/32				19,710.00	19,710.00		222,822.90
10	08/15/32	860,000.00	61,200.00	5.100%	19,710.00	80,910.00	100,820.00	203,112.90
	02/15/33				18,149.40	18,149.40		184,963.50
11	08/15/33	798,800.00	64,200.00	5.100%	18,149.40	82,342.40	100,498.60	166,814.10
	02/15/34				16,512.30	16,512.30		150,301.80
12	08/15/34	734,600.00	67,400.00	5.100%	16,512.30	83,912.30	100,424.80	133,789.50
	02/15/35				14,793.60	14,793.60		118,995.90
13	08/15/35	667,200.00	70,800.00	5.100%	14,793.60	85,593.60	100,387.20	104,202.30
	02/15/36				12,988.20	12,988.20		91,214.10
14	08/15/36	598,400.00	74,300.00	5.100%	12,988.20	87,288.20	100,276.40	78,225.90
	02/15/37				11,093.55	11,093.55		67,132.35
15	08/15/37	522,100.00	78,100.00	5.100%	11,093.55	89,193.55	100,287.10	56,038.80
	02/15/38				9,102.00	9,102.00		46,936.80
16	08/15/38	444,000.00	82,000.00	4.100%	9,102.00	91,102.00	100,204.00	37,834.60
	02/15/39				7,421.00	7,421.00		30,413.60
17	08/15/39	362,000.00	85,200.00	4.100%	7,421.00	92,621.00	100,042.00	23,992.60
	02/15/40				5,674.40	5,674.40		17,318.40
18	08/15/40	276,800.00	88,700.00	4.100%	5,674.40	94,374.40	100,048.80	11,644.00
	02/15/41				3,856.05	3,856.05		7,787.95
19	08/15/41	188,100.00	92,200.00	4.100%	3,856.05	96,056.05	99,912.10	3,931.80
	02/15/42				1,965.95	1,965.95		1,965.95
20	08/15/42	95,900.00	95,900.00	4.100%	1,965.95	97,665.95	99,831.60	0.00
TOTALS			\$1,289,675.00		\$720,558.18	\$2,010,333.16	\$2,010,233.16	

# NHMBB New Hampshire Municipal Bond Bank

## Fire Department

2020 SERIES B NON GUARANTEED

20 YEAR LEVEL DEBT SCHEDULE FOR

TOWN OF NEWBURY

DATE PREPARED:	07/16/20	Total Proceeds	\$3,750,000.00
BONDS DATED: 7/14/20	08/15/20	Premium to Reduce Loan	\$397,100.00
INTEREST START DATE:	08/12/20	Amount of Loan to be Paid	\$3,352,900.00
FIRST INTEREST PAYMENT:	02/15/21		
TRUE INTEREST COST:	1.78%		

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT*	CALENDAR YEAR TOTAL PAYMENT
	02/15/21				\$59,296.02	\$59,296.02	
1	08/15/21	\$3,352,900.00	\$113,400.00	5.100%	53,323.95	171,723.95	\$291,019.97
	02/15/22				55,432.25	55,432.25	
2	08/15/22	3,239,500.00	116,000.00	5.100%	55,432.25	170,432.25	225,984.50
	02/15/23				52,499.75	52,499.75	
3	08/15/23	3,124,500.00	119,500.00	5.100%	52,499.75	171,999.75	224,499.50
	02/15/24				49,452.50	49,452.50	
4	08/15/24	3,005,000.00	125,000.00	5.100%	49,452.50	174,452.50	223,905.00
	02/15/25				46,265.00	46,265.00	
5	08/15/25	2,880,000.00	130,000.00	5.100%	46,265.00	176,265.00	222,530.00
	02/15/26				42,950.00	42,950.00	
6	08/15/26	2,760,000.00	135,000.00	5.100%	42,950.00	177,950.00	220,900.00
	02/15/27				39,507.50	39,507.50	
7	08/15/27	2,615,000.00	145,000.00	5.100%	39,507.50	184,507.50	224,015.00
	02/15/28				35,810.00	35,810.00	
8	08/15/28	2,470,000.00	150,000.00	5.100%	35,810.00	185,810.00	221,620.00
	02/15/29				31,985.00	31,985.00	
9	08/15/29	2,320,000.00	160,000.00	5.100%	31,985.00	191,985.00	223,970.00
	02/15/30				27,906.00	27,906.00	
10	08/15/30	2,160,000.00	170,000.00	5.100%	27,906.00	197,906.00	225,810.00
	02/15/31				23,570.00	23,570.00	
11	08/15/31	1,980,000.00	175,000.00	4.100%	23,570.00	198,570.00	222,140.00
	02/15/32				19,982.50	19,982.50	
12	08/15/32	1,815,000.00	185,000.00	3.100%	19,982.50	204,982.50	224,965.00
	02/15/33				17,115.00	17,115.00	
13	08/15/33	1,630,000.00	190,000.00	2.100%	17,115.00	207,115.00	224,230.00
	02/15/34				15,120.00	15,120.00	
14	08/15/34	1,440,000.00	195,000.00	2.100%	15,120.00	210,120.00	225,240.00
	02/15/35				13,072.50	13,072.50	
15	08/15/35	1,245,000.00	195,000.00	2.100%	13,072.50	208,072.50	221,145.00
	02/15/36				11,025.00	11,025.00	
16	08/15/36	1,060,000.00	200,000.00	2.100%	11,025.00	211,025.00	222,050.00
	02/15/37				8,925.00	8,925.00	
17	08/15/37	850,000.00	205,000.00	2.100%	8,925.00	213,925.00	222,850.00
	02/15/38				6,772.50	6,772.50	
18	08/15/38	645,000.00	210,000.00	2.100%	6,772.50	216,772.50	223,545.00
	02/15/39				4,567.50	4,567.50	
19	08/15/39	435,000.00	215,000.00	2.100%	4,567.50	219,567.50	224,135.00
	02/15/40				2,310.00	2,310.00	
20	08/15/40	220,000.00	220,000.00	2.100%	2,310.00	222,310.00	224,620.00
TOTALS			83,362,900.00		\$1,128,153.97	\$4,479,053.97	\$4,479,053.97

# Blodgett Sewer New Hampshire Department of Environmental Services

## Clean Water SRF Loan Schedule

Borrower: Newbury  
Project Number: 333229-02

Print Date: 1/24/2024  
Loan Disbursed: 2,729,898  
Interest Rate: 0.7200%  
Administrative Fee: 2.0000%  
Term: 20 Years

Ref Num	Due Date	Date Received	Beginning Balance	Principal Payment	Principal Forgiven	Interest Payment	Interest Rate %	Administrative Fees	Total Payments	Ending Balance		
1	6/1/2011	12/29/2010	2,472,605.16	0.00	0.00	5,131.87	0.0100	0.00	5,131.87	2,472,605.16		
2	6/1/2012	12/19/2012	2,607,028.30	0.00	0.00	54,495.76	0.7200	36,110.75	90,606.51	2,607,028.30		
221487	6/1/2013	6/12/2013	2,729,898.06	70,919.40	1,364,949.03	309.09	0.7200	16,888.40	88,116.89	1,294,029.63		
221650	6/1/2014	5/23/2014	1,294,029.63	52,919.29	0.00	9,317.01	0.7200	25,880.59	88,116.89	1,241,110.34		
221799	6/1/2015	6/2/2015	1,241,110.34	54,358.69	0.00	8,935.99	0.7200	24,822.21	88,116.89	1,186,751.65		
221956	6/1/2016	6/7/2016	1,186,751.65	55,837.25	0.00	8,544.61	0.7200	23,735.03	88,116.89	1,130,914.40		
222128	6/1/2017	6/8/2017	1,130,914.40	57,356.02	0.00	8,142.58	0.7200	22,618.29	88,116.89	1,073,538.38		
222307	6/1/2018	5/25/2018	1,073,538.38	58,916.10	0.00	7,729.62	0.7200	21,471.17	88,116.89	1,014,642.28		
COCWSRF0028	6/1/2019	5/13/2019	1,014,642.28	60,518.62	0.00	7,305.42	0.7200	20,292.85	88,116.89	954,123.66		
COCWSRF0211	6/1/2020	5/18/2020	954,123.66	62,164.73	0.00	6,869.69	0.7200	19,082.47	88,116.89	891,958.93		
COCWSRF0418	6/1/2021	5/28/2021	891,958.93	63,855.61	0.00	6,422.10	0.7200	17,839.18	88,116.89	828,103.32		
COCWSRF098	6/1/2022	5/12/2022	828,103.32	65,592.48	0.00	5,962.34	0.7200	16,562.07	88,116.89	762,510.84		
COCWSRF0814	6/1/2023	5/4/2023	762,510.84	67,376.59	0.00	5,490.08	0.7200	15,250.22	88,116.89	695,134.25		
14	6/1/2024		695,134.25	69,209.23	0.00	5,004.97	0.7200	13,902.69	88,116.89	625,925.02		
15	6/1/2025		625,925.02	71,091.73	0.00	4,506.66	0.7200	12,518.50	88,116.89	554,833.29		
16	6/1/2026		554,833.29	73,025.42	0.00	3,994.80	0.7200	11,096.67	88,116.89	481,807.87		
17	6/1/2027		481,807.87	75,011.71	0.00	3,469.02	0.7200	9,636.16	88,116.89	406,796.16		
18	6/1/2028		406,796.16	77,052.04	0.00	2,928.93	0.7200	8,135.92	88,116.89	329,744.12		
19	6/1/2029		329,744.12	79,147.85	0.00	2,374.16	0.7200	6,594.88	88,116.89	250,596.27		
20	6/1/2030		250,596.27	81,300.67	0.00	1,804.29	0.7200	5,011.93	88,116.89	169,295.60		
21	6/1/2031		169,295.60	83,512.05	0.00	1,218.93	0.7200	3,385.91	88,116.89	85,783.55		
22	6/1/2032		85,783.55	85,783.55	0.00	617.64	0.7200	1,715.67	88,116.86	0.00		
									<b>1,364,949.03</b>	<b>160,575.56</b>	<b>332,551.56</b>	<b>1,858,076.15</b>

# Blodgett Sewer

## New Hampshire Department of Environmental Services

### Clean Water SRF Loan Schedule

Borrower: Newbury  
Project Number: 229-01

Print Date: 1/24/2024  
Loan Disbursed: 307,807  
Interest Rate: 0.9520%  
Administrative Fee: 2.0000%  
Term: 20 Years

Ref Num	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Interest Rate %	Administrative Fees	Total Payments	Ending Balance
Adj1	2/1/2008	1/18/2008	307,807.03	0.00	1,627.92	0.0000	0.00	1,627.92	307,807.03
220951	1/1/2009	12/29/2008	307,807.03	0.00	3,078.07	1.0000	0.00	3,078.07	307,807.03
221051	1/1/2010	12/29/2009	307,807.03	0.00	3,078.07	1.0000	0.00	3,078.07	307,807.03
221156	1/1/2011	1/7/2011	307,807.03	15,390.35	2,930.32	0.9520	6,156.14	24,476.81	292,416.68
221288	1/1/2012	1/6/2012	292,416.68	15,390.35	2,783.81	0.9520	5,848.33	24,022.49	277,026.33
221438	1/1/2013	1/4/2013	277,026.33	15,390.35	2,637.29	0.9520	5,540.53	23,568.17	261,635.98
221607	1/1/2014	1/13/2014	261,635.98	15,390.35	2,490.77	0.9520	5,232.72	23,113.84	246,245.63
221750	1/1/2015	1/8/2015	246,245.63	15,390.35	2,344.26	0.9520	4,924.91	22,659.52	230,855.28
221910	1/1/2016	2/5/2016	230,855.28	15,390.35	2,197.74	0.9520	4,617.11	22,205.20	215,464.93
222079	1/1/2017	1/9/2017	215,464.93	15,390.35	2,051.23	0.9520	4,309.30	21,750.88	200,074.58
222251	1/1/2018	1/8/2018	200,074.58	15,390.35	1,904.71	0.9520	4,001.49	21,296.55	184,684.23
222432	1/1/2019	1/3/2019	184,684.23	15,390.35	1,758.19	0.9520	3,693.68	20,842.22	169,293.88
COCWSRF0149	1/1/2020	1/14/2020	169,293.88	15,390.35	1,611.68	0.9520	3,385.88	20,387.91	153,903.53
COCWSRF0360	1/1/2021	1/13/2021	153,903.53	15,390.35	1,465.16	0.9520	3,078.07	19,933.58	138,513.18
COCWSRF0638	1/1/2022	1/6/2022	138,513.18	15,390.35	1,318.65	0.9520	2,770.26	19,479.26	123,122.83
COCWSRF0757	1/1/2023	12/29/2022	123,122.83	15,390.35	1,172.13	0.9520	2,462.46	19,024.94	107,732.48
COCWSRF0915	1/1/2024	12/27/2023	107,732.48	15,390.35	1,025.61	0.9520	2,154.65	18,570.61	92,342.13
17	1/1/2025		92,342.13	15,390.35	879.10	0.9520	1,846.84	18,116.29	76,951.78
18	1/1/2026		76,951.78	15,390.35	732.58	0.9520	1,539.04	17,661.97	61,561.43
19	1/1/2027		61,561.43	15,390.35	586.06	0.9520	1,231.23	17,207.64	46,171.08
20	1/1/2028		46,171.08	15,390.35	439.55	0.9520	923.42	16,753.32	30,780.73
21	1/1/2029		30,780.73	15,390.35	293.03	0.9520	615.61	16,298.99	15,390.38
22	1/1/2030		15,390.38	15,390.38	146.52	0.9520	307.81	15,844.71	0.00
				<b>307,807.03</b>	<b>38,552.45</b>		<b>64,639.48</b>	<b>410,998.96</b>	

## Budget Advisory Team

Due to my late arrival to the position of Town Administrator (October 2023) the budgets were mostly prepared. With the request from the Selectboard to reduce spending for 2024, the process began of reducing the 2024 budget. Department heads poured over their budgets, line by line, looking for places to reduce spending, researched different vendors for cost savings, and provided their best guess at how they can provide services while cutting costs. Their focus and hard work resulted in a 10% reduction on the budget with which we started. Following that, a budget advisory team began their review. The advisory team of volunteers, Richard Wright, Jeff Estella, and Theresa Lavoie met several times and recommended further reductions which were then reviewed with the departments prior to presenting to the Selectboard at a public hearing of the budget.

There were several areas where we could not make changes, including loan payments, insurances, taxes, retirement, and utilities. Otherwise, all areas were considered, and changes implemented to arrive at the operating budget of \$6,107,938, unanimously approved by the Selectboard, and for which we ask your support at Town Meeting. Please see the warrant on page 13 for all the articles and the operating budget, which represents a significant decrease over 2023 mostly due to fewer capital requests for 2024.

*Respectfully submitted,  
Diane Ricciardelli  
Town Administrator*



*Caroling at the Center Meeting House before the Tree Lighting.  
Photo Courtesy Diane Ricciardelli*

## Assessor's Report

So much for thinking this unprecedented market would cool down due to the high interest rates and concerns the market would crash. Prices paid in real estate transactions continue to outpace the assessed values established as of April 1, 2021, where on average values increased about 40% since 2016.

Newbury will be updating values in this coming year, with the effective date of assessment to be April 1, 2024, however the final project will be complete in August. Below is a sample of sales that have sold twice in recent years; as shown, appreciation between the two sales is quite strong, with the assessment to sale ratio out of compliance with the state standard of 90% - 110% of market value.

<b>Repeat Sales</b>
---------------------

		Location	Sale Dates	Sale Price	Appreciation	Assessment to Sale Price	2021 Assessed Value
Sale # 2	9	JENKINS RD	8/23/2023	\$625,000	58%	70%	\$437,000
Sale # 1	9	JENKINS RD	7/10/2020	\$395,000			
Sale # 2	6	FROST TOP HILL	7/28/2023	\$450,000	43%	71%	\$318,700
Sale # 1	6	FROST TOP HILL	3/4/2022	\$315,000			
Sale # 2		NEWBURY STATION BOAT	7/28/2022	\$190,000	15%	49%	\$94,000
Sale # 1		NEWBURY STATION BOAT	11/21/2021	\$165,000			
Sale # 2	186	OLD PROVINCE RD	4/14/2023	\$525,000	33%	61%	\$321,100
Sale # 1	186	OLD PROVINCE RD	6/23/2021	\$395,000			
				<b>Median %</b>	<b>38%</b>	<b>66%</b>	

You will be seeing myself and Assistant Assessor, Joe Devarenne, visiting numerous properties in Newbury in the coming months. We will be out measuring and reviewing properties that were issued a building permit or work that was incomplete as of April 1, 2023. Also, you will see us out visiting sales that occurred since 10/01/2022; the purpose is to verify the property information is accurate since it will be used to update similar properties within Newbury.

There are many new taxpayers in Newbury, so it is my hope that you will take the time to understand the property tax structure in New Hampshire. New Hampshire and Alaska are the only two states in the country that rely only on property tax for revenue; this is why the assessment data on property is so important, and all property types are performing at a similar level of assessment. There is a plethora of information on the Town of Newbury's website, under the Assessing Department regarding the assessment process.

When preliminary values are issued in the near future, please understand that we are simply performing our duties as assessors. Our goal is to bring all property to market value so when you receive your property tax bill, it is fair, equitable, and proportionate.

*Respectfully Submitted,  
Kristen McAllister  
Chief Assessor*

**Summary Inventory of Valuation  
2023 Assessed Valuation**

<b>Value of Land Only</b>	<b>Acres</b>	<b>Valuation</b>	<b>Totals</b>
Current Use	12,142	\$620,980	
Residential	5,788	\$551,920,800	
Commercial/Industrial	1,752	\$25,307,700	
Farmland	1	\$12,400	
<b>Total of Land</b>	<b>19,683</b>		<b>\$577,861,880</b>
Tax Exempt & Non-Taxable	2,568	(\$42,011,000)	
<b>Value of Buildings Only</b>			
Residential		\$509,367,104	
Manufactured Housing		\$788,200	
Commercial/Industrial		\$30,710,900	
Farm Structures	11	\$100,696	
<b>Total of Buildings</b>			<b>\$540,966,900</b>
Tax Exempt & Non-Taxable		(\$31,174,600)	
<b>Public Utilities</b>			
Electric			<b>\$5,872,600</b>
Water			
<b>Valuation Before Exemptions</b>			<b>\$1,124,701,380</b>
Blind Exemptions - 1		\$30,000	<b>\$30,000</b>
Elderly/Disabled Exemptions - 3		\$185,000	<b>\$185,000</b>
Wood Heating/Wind/Solar Exemptions - 32		\$538,000	<b>\$538,000</b>
<b>Total Dollar Amount of Exemptions</b>			<b>\$753,000</b>
<b>Net Valuation on Which Tax Rate is Computed</b>			<b>\$1,123,948,380</b>
<b>Revenues Received From Payments in Lieu of Taxes</b>		\$39,350	
State and Federal Forest Land Recreation and/or Flood Control Land		\$0	

**Tax Credit**

	<b>Limit</b>	<b>Number</b>	<b>Tax Credit</b>
Totally and Permanently Disabled	\$4,000	8	\$30,000
Veterans, Spouses and Widows	\$750	133	\$99,750
<b>Total War Service Credits</b>		<b>141</b>	<b>\$129,750</b>

### Inventory of Town Property

Location	Assessed Value	Use
Newbury Traffic Circle	\$ 39,000	Cemetery
365 Bowles Road	3,526,600	Sewer treatment lagoons
Chestnut Road	1,900	Vacant land
Park 10 Road	2,000	Vacant land
937/919 Route 103	4,018,000	Town Office/Library/Fire Station
Route 103A	642,400	Lakeside Cemetery
Off Route 103	1,600	Old Railroad Bed
952 Route 103	905,300	Police Station/Veterans Hall
967 Route 103	1,359,800	Parking and Docks
977 Route 103	1,567,700	Beach/Train Station
Route 103	1,352,200	Info Booth/Caboose
Stoney Brook Road	400	Bean Cemetery
Baker Hill Road	28,600	Baker Hill Cemetery
Chalk Pond Road	800	Vacant land
Chalk Pond Road	27,400	Vacant land
Blodgett Brook Road	54,700	Vacant land
Old County Road South	79,100	Vacant land
Bartlett Road	48,800	Vacant land
Off Province Road	18,500	Cemetery
Old Post Road	507,200	Fishersfield Park
Route 103	8,800	Vacant land
Route 103/Colburn Farm Road	6,500	Vacant land
Mountain Road/Route 103	62,100	Vacant land
Newell Road	38,400	Marshall Cemetery
Pleasant View/South Roads	43,300	Booth Sherman Cemetery
Sutton Road	2,600	Simon's Cemetery
Sutton Road	51,300	Vacant land
44 Pine Street	188,900	Blodgett Fire Station
7 Sutton Road	124,900	Storage Shed
133 Village Road	448,100	Sherman Hall/Grange Hall
Southgate Road	16,900	Fire Pond
Washington Street	165,000	Town Park
Washington Street	165,000	Town Park
201 Old Post Road	163,200	Transfer Station
Brookside Road	36,500	Vacant land
33 Lake Avenue	484,600	Blodgett Docks
Crest Drive	22,700	Vacant land
50 South Road	1,049,700	Highway Garage
Village Road	60,100	Vacant land
Walnut Street	2,500	Tax Deeded
Walnut Street	2,000	Tax Deeded
Ridge Road	37,900	Tax Deeded
<b>TOTAL</b>	<b>17,363,000</b>	

*Note: Vacant land includes dry hydrant locations, easements, retention ponds, etc.*

## Police Department

That's a wrap for 2023; where did the time go! The year seemed to fly by. Officer Harriman retired earlier in the year, and we welcomed full-time Officer Jesse Stone to the department. Officer Stone will attend the police academy in February. The police department did experience a few issues with staffing during the year, but we were able to utilize our on-call time providing full coverage of the town 24/7 by Newbury officers.

There was a slight decrease in our 2023 calls for service and arrests from the previous year of 2022. However, there was an uptick on more serious felony level drug arrests as well as an increase of assaults on officers and resisting arrest charges being brought against multiple individuals.

In total, there were approximately ninety-three (93) felony and misdemeanor charges filed by the Town of Newbury Police Department in 2023. Officers worked extremely hard to keep Newbury safe and as drug-free as possible. We care about our youth and our community and will continue to be successful with your help. We rely a great deal on your tips and information that you provide to us every year. If you see something that does not seem right, there is no harm in letting us know so that we can investigate it for you and report our findings.

In 2023, we received grant funding for body worn cameras that are now in use by all Newbury officers. We also received New Hampshire Highway Safety grants that enabled us to run extra patrols targeting speed, distracted driving, pedestrian traffic, and DUI enforcement on State roads. All officers completed a minimum of fourteen hours of continuing education plus all their mandatory recertification training which is a yearly requirement.

Our focus in 2024 is to continue to crack down on drugs going through the Town of Newbury and to focus on keeping Newbury one of the safest communities in the State of New Hampshire.

Please feel free to stop in at any time with any concerns or simply say hello and check out our new facility that we are extremely thankful for. Thank you again Newbury for helping us continue to stay up to date with the latest equipment and tools that aid us in providing the very best service to the town.

We are always here to assist you.

*Bradley Wheeler*  
*Police Chief*

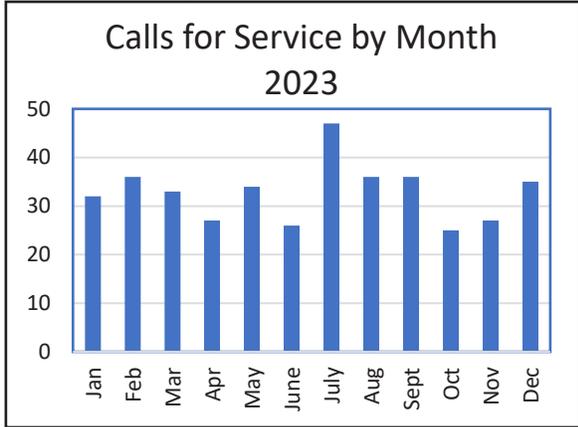
Sergeant Aaron Sparks  
Officer Joshua Fisher  
Officer Levi Clark  
Officer Jesse Stone  
Part-time Officer Neil Cobb  
Part-time Officer Brian Reopel  
Administrative Assistant Deborah Lacombe

<b>Newbury Police Department Calls for Service 2023</b>	
<b>Classification</b>	<b>Total</b>
911 Hang-up	6
Abandoned Vehicle	7
Alarm - Business/Bank	24
Alarm - House/Public Building	65
Animal - Bite	2
Animal - Complaints/Unlicensed Dogs	50
Animal - Cruelty/Vicious	4
Animal - Livestock Complaint	4
Animal - Nuisance	4
Animal - Stray	36
Animal - Wild	19
Arson	0
Assault/Battery	2
Assault/Sexual	1
Assist - Fire/Police In-State/Out-of-State	109
Assist - Newbury Fire	83
Assist - Newbury Medical/Rescue	74
Assist - Public Works	31
Assist - Social Service Agencies/Court	20
Assist - Stranded Motorist	38
Assist - Town Office	1
Attempted Suicide	4
Building Check - Business	664
Building Check - Public/Residential	589
Burglary	0
Case Follow up	25
Civil Issue/Stand-by	13
Citizen Requested Assistance	109
Criminal Citations	79
Criminal Mischief	6
Criminal Threat	2
Criminal Trespass	8
Disorderly Conduct	1
Disturbance (Noise)	24
Domestic Dispute	18
Driving on Suspension/Revocation	14
Drugs/Possession	25
DUI - Drunk	7
Fingerprints/School, Work	5
Fireworks Violations	1
Fraud/ID Fraud/Bad Check	11
Harassing Communication/Harassment	15
House Check Request	62
Juvenile Complaint/Runaway	11

K-9 Request	11
Littering - Illegal Dumping	1
Missing Person	2
Motor Vehicle (MV) Checks	42
MV/Traffic Complaint/Manner of Operation	76
MV Unlock	26
Neighborhood Disputes	4
OHRV Accident	0
OHRV Complaints	0
Open Door/Window/Gate	20
Paperwork Relay	5
Paperwork Service	30
Parking Violations/Town Ordinance	9
Police Information	115
Property Found	20
Property Lost	20
Property Return	2
Protective Order Violation	3
Public Relations - talk or lecture	9
Reckless Driving/Conduct	2
Ride Along	4
Road Hazard/Obstruction or Placing Snow/Debris on Road	55
Road Rage	2
Selective Enforcement Request	306
Sex Offender Registration	8
Shots Fired	1
Suspicious Person/Vehicle/Incident	77
Theft/Shoplifting	22
Tobacco Violations	0
Traffic Crash/Fatal	1
Traffic Crash/Non-Reportable	21
Traffic Crash/Personal Injury/Property Damage	45
Traffic Offense Citation	180
Traffic Offense Warning	1936
Unattended Death	5
Unwanted Subject	3
VIN Inspection	34
Warrant - Criminal/Civil	7
Weapons Permits/Renewals	9
Welfare Check	40

## Fire Department

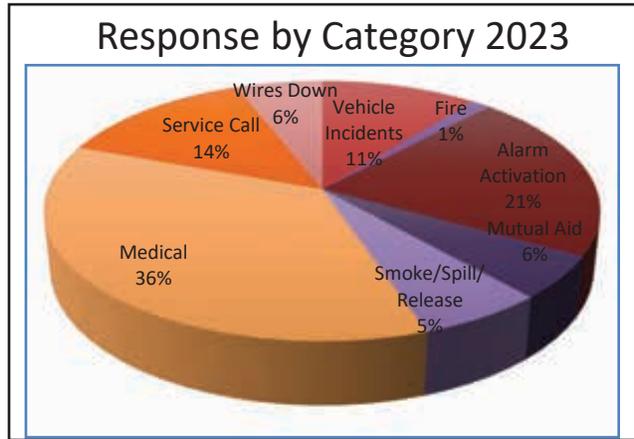
During the year 2023, Newbury Fire Rescue responded to a total of 395 Calls for Service. This compares to 2022 with 397 calls. This averages out to 33 calls per service per month, slightly more than one call per day during the year for the paid on-call fire department. As can be expected, calls increase during the summer months, due to the influx of visitors to our community.



Emergency medical responses remain the most significant type of response at 36% of the total, followed by alarm activations at 21%, and public service calls at 13%. The percentage of medical calls are down for the year, in 2022 they accounted for 39% of the responses. Alarm activation calls increased from 15% and public service calls increased from 11% in 2022. Calls for service accounted for the highest category of employee hours in 2023 at 38% followed by training at 29%.

### Training

Firefighter and emergency medical training was a big part of the activity for the fire department during 2023. One department member completed the New Hampshire Fire Academy Recruit School, with a Firefighter I & II Certification, One firefighter received his Fire Inspector I Certification from the Academy, two department members completed the Emergency Medical Technician (EMT) Program. This year, the State of New Hampshire reimbursed the town for the cost of the courses and payroll for those attending these certification classes through the First Responders Recruitment and Retention program.



The department held a three-day SCBA/PPE Certification Class in accordance with the NH Fire Academy Accreditation Standards, which certified four Newbury firefighters as well as several firefighters from other area departments.



There were 36 in-house fire and EMS training sessions and department members attended 33 outside classes put on by other organizations.



### Street Address Signs

Newbury Fire Department continues to provide reflective street address signs to Newbury residents and businesses requesting them. During 2023, 14 additional signs that were placed brings the total to 43 signs during the two years of the program. These signs are made by the Sunapee Fire Firefighters Association and the cost of the signs to Newbury residents is our cost. We will even install the sign on your property for free. The address signs can be ordered by filling out the request at <http://www.newburyfd.org/StreetNumberSigns.pdf>. This

benefits the police, fire, and EMS responders by having a very visible house number that may have been difficult to locate in the past. These signs meet the Newbury Town ordinance requirement for a street number posted that is visible from the road at every property.

### **Children's Holiday Event**

Another successful year for the Newbury Firefighters Association Santa Delivery on Saturday, December 18<sup>th</sup>. Santa and his helpers delivered holiday gifts by fire truck to children in Newbury. This year, 14 Newbury homes with a total of 19 children were visited.



### **Lithium-Ion Batteries**

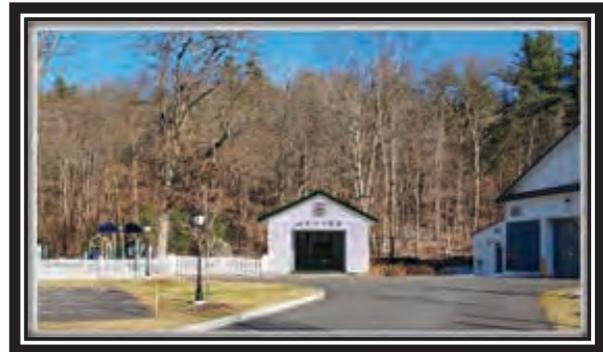
Lithium-Ion Batteries are in many of the devices we use daily. If these batteries are damaged, improperly used, improperly charged, or stored, they can overheat, catch fire, and even explode. Never buy aftermarket batteries or charging equipment for your devices. Use only batteries and charging equipment recommended by the manufacturer of the device. Do not charge your device on your bed or couch. Do not keep charging the battery after it is fully charged. Keep batteries at room temperature. Do not charge below 32 degrees F or above 105 degrees F.

Stop using your device if you notice any changes in the battery's color, shape, or any leaking, or if the device is overheating.

Do not put Lithium-Ion batteries in the trash, recycle them at the transfer station. These batteries can cause trash fires.

### **New Engine 2**

At the March 2023 Town Meeting, the voters approved a Warrant Article to purchase a new fire engine. After many Truck Committee Meetings, comparing three bids from different manufacturers, the Committee decided to purchase the Engine from Sutphen. Dingee Machine, Cornish NH, is the local dealer. On June 6, 2023, the purchase agreement was signed. The construction of the fire engine will take 38-44 months. The delivery is expected in the Fall of 2026.



### **Fire Museum**

In the spring of 2023, the Newbury Firefighters Benevolent Association launched a drive to build a museum to house the 1942 antique fire engine and various historical firefighter equipment. The cost of the construction of the museum will be entirely funded by donations. The museum will be located on town-owned property between the fire station and the playground. As of the end of 2023, the museum's foundation was in, and the rest of the building will be completed during 2024.

### **NH Fish and Game Safe Hiking Presentation was a Big Success**

Thirty-seven people packed the training room on May 17<sup>th</sup> at the Newbury Fire Station for Conservation Officer Jim Cyr, to discuss being safe while hiking on Mount Sunapee and other hiking trails throughout the State.

Officer Cyrs went over each of the ten steps of the Hike Safe Code, followed by a discussion on recent search and rescues that Fish and Game conducted, along with rescue equipment and other resources that are available.

There were several questions from the audience that Officer Cyrs answered, and he went over hiking websites where people could get additional information. The presentation was co-sponsored by the Newbury Fire Department and the Newbury Public Library.

Another joint Library/Fire Department presentation was held on October 12<sup>th</sup> with a nationally televised video and discussion on the dangers of fentanyl in our communities. Speakers included police, fire, EMS, and residents.



### **Inspections and Permits**

Permits are required for all heating systems (including wood) and generators. Permits are on the Fire Department website or at the Code Enforcement Office at the Town Office.

All the installations are inspected by the Fire Department. The Code Enforcement Officer and the Fire Department do the final inspection for occupancy permits and authorized use permits for new construction. During the final inspection, the smoke and CO detectors are inspected, along with the means of egress and other fire code items.

Throughout the year the Fire Department does assembly permits, foster care inspections, day care inspections, and issues street numbers for new structures.

### **Smoke Detectors**

Newbury Fire Rescue reminds Newbury residents that like most things in life, smoke detectors do not last forever. The average useful life of a residential smoke detector is ten years. After ten years, the detector may no longer be able to do its job of warning family members of smoke and fire in the home. Even if the detector appears to be in good condition, you should check the manufacturer's date on the back and replace it if it is over ten years old. Carbon Monoxide (CO) detectors should be replaced when they are over seven years old.

If you rent your property either short term or long term it is the responsibility of the owner to bring their property up to code with detectors. Also, the owner must maintain the detectors including battery replacement.

Additional information on Newbury Fire Rescue can always be found on the department's website at [newburyfd.org](http://newburyfd.org) and on the Newbury Fire Rescue Facebook page.

*Henry E Thomas Jr*  
*Fire Chief*

Nick Bibeau, Assistant Chief  
Ken Burnell, Captain

Jen Smith, Steve Schultz, Devon Palmer, Lieutenants

Wayne Whitford, Administration/ Fire Prevention/EMS Adm./Communication

Mike Menino, Jack Gillis, Mark Witchtermann, Standing Committee

## Forest Fire Warden

Wildfire activity in our town and the area was low this past year. The only times that had an elevated fire danger were the month of April and the first two weeks of May. The rains came and lasted throughout the year keeping fire danger low in most of the Northeast. There were very few times of the year when permits were not issued, mostly due to days with high wind.

With the warmer temperatures we have been seeing over the last several years, snowfall is coming later and melting sooner, this is increasing the times when fire permits are required. The snow hasn't been covering the ground until January and is gone before April. If you plan your brush pile burning when the ground is covered with snow, no permit is required, and you may burn throughout the day. When you do need to obtain a fire permit, please take the time to read the regulations which are located on the permit.

There are two issues I would like to mention: Treated building material does not just refer to chemically treated (i.e., pressure treated) wood but also includes painted, stained and materials containing epoxies which are not burnable materials. Burning these materials is against NH DES air resources regulations and will be in violation of the burn permit. The second issue is the 5 inch in diameter rule, this refers to both brush as well as clean dimensional lumber. This is to ensure your pile burns up in a timely fashion. Lastly, please ensure your fire is out, not left unattended and smoldering beyond the time stated on your permit.

This past year we were able to obtain some much-needed new wildfire personal protective equipment through a Volunteer Fire Assistance Grant administered by The NH Division of Forests and Lands. The grant covered 50% of the cost of the equipment and we were able to obtain it through the State Town Tool Program. I want to thank our local State Forest Ranger, Nathan Blanchard, for his assistance in the process as well as delivering Smokey Bear to us on Old Home Day. In the future, I hope to be able to use this program to begin replacing some of our older firefighting tools.

Reminder all seasonal category I and II campfire permits expired on 12/31/2023 and need to be renewed by the time the snow melts and you want to start using your campfire again. You may renew or obtain a permit at [www.NHpermit.com](http://www.NHpermit.com) or contact myself or a deputy warden. For questions on Category III brush permits give a call.

*Dave Smith  
Forest Fire Warden  
603-938-5925*



*Smokey came to visit on Old Home Day.  
Photo Courtesy Syd Bryk*

## Report of Forest Fire Warden and State Forest Ranger

This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

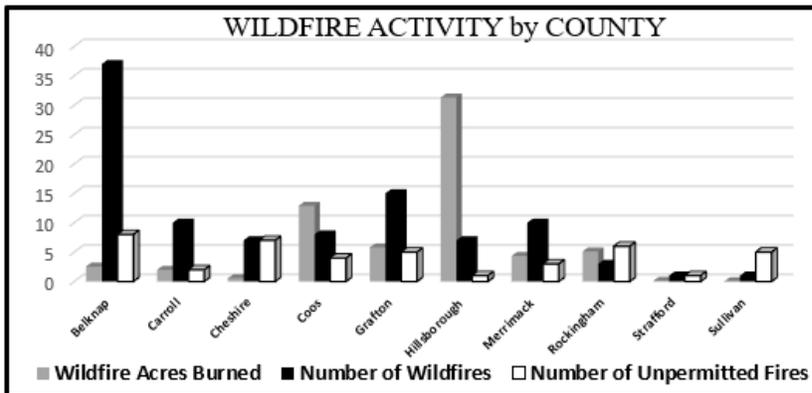
This time of year, we see fires caused by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their homes. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the State’s Forest Rangers by being fire wise and fire safe! We ask everyone to remember Smokey’s message about personal responsibility and follow his ABC’s: Always Be Careful with fire. If you start a fire, put it out when you are done.

**“Remember, Only You Can Prevent Wildfires!”**

As we prepare for the 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire’s forest resources. For more information, please contact the Division of Forests & Lands at 603- 271-2214, or online at [www.nh.gov/nhdf/](http://www.nh.gov/nhdf/). For up-to-date information, follow us on X and Instagram: @NHForestRangers



### 2023 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

\*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED											
Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
0	0	22	3	80	4	4	10	1	2	0	4

## **Emergency Management**

In 2023, there were no major storms or other emergencies impacting the Town. However, there were several weather events that required emergency management involvement.

### **Storms**

Several heavy rainstorms resulted in washouts to parts of town roads; and in some cases, partially closing the road for several days. Road repairs were handled by the Newbury Highway Department. Emergency Management provided information to the State of New Hampshire Homeland Security and Emergency Management (NH HSEM) through the State Web Emergency Operations Center (WebEOC) program on the amount of damage and listing of the closed roads. Costs associated with the response and mitigation were tracked with HSEM for possible reimbursement from the federal government disaster relief programs. The status of closed roads was maintained and updated on the town website.

Heavy rain in July resulted in a substantial rise in the water level of lakes and streams. High water was causing some docks and shorefront property to wash into the lake resulting in damage to lakeside property. Newbury Emergency Management, along with the towns of Sunapee and New London and New Hampshire Marine Patrol posted website notices and electronic message board signs warning of the high water and the potential of damage to lakefront property from motorboat wakes.

### **Hazard Mitigation Plan**

In late 2022, the Town of Newbury received a Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant to update the town's Hazard Mitigation Plan. FEMA requires that all communities update their hazard mitigation plans every five years. The Upper Valley Lake Sunapee Planning Commission (UVLSRPC) was engaged under a state contract to assist Newbury in updating its Hazard Mitigation plan. During the winter and spring, a consultant worked with the emergency management director, town administrator and town department heads in identifying the natural and manmade hazards in Newbury. A plan was developed to minimize the potential damage or loss that could be expected from an emergency. The updated Hazard Mitigation plan was submitted in the spring to the Federal Emergency Management Agency through New Hampshire Homeland Security and Emergency Management and final approval was received by the town.

### **Family Emergency Plan**

Residents should always keep in mind that emergency preparedness starts with the family. In the event of a major emergency, help for families may not be immediately available from governmental agencies. Families should keep informed in an emergency, have a household emergency plan, and a kit with the basic items that may be needed for three days without outside assistance. Said kit should include food, water, and medicine. Information on staying informed, family emergency plans, and making an emergency kit can be found on the [ReadyNH.gov](https://www.ReadyNH.gov) website.

*Wayne R. Whitford*  
*Emergency Management Director*

## **Health Officer**

### **Background**

The Local Health Officer is a municipal employee who is appointed by the NH Department of Health and Human Services (DHHS) and responds to local concerns and issues as directed by municipal leadership. The Health Officer completes inspections at the direction of State agencies such as DHHS and Department of Environmental Services (DES). Health Officers have the statutory authority to conduct sanitary inspections and enforce public health laws which protect and improve the health of the people in their community. The Health Officer and the Selectboard make up the local board of health.

The position involves conducting health inspections of childcare, foster and adoptive homes; responding to complaints from residents about septic and other public health concerns; and working with the DHHS Food Protection Bureau regarding food service establishments in the community. The Local Health Officer also works with the NH Department of Environmental Services beach and public pools inspectors to maintain and monitor safety issues.

### **Septic Regulations**

In 2022, the Town of Sunapee passed an ordinance requiring that all septic systems within the shoreland district be pumped on a regular basis to reduce the chance of cyanobacteria and other contaminants in Lake Sunapee. The Lake Sunapee Protective Association (LSPA) brought representatives from the towns of Newbury and New London together to see if standard regulations could be implemented for all the properties within the shoreland district. There were several meetings of this group and a number of meetings held with Newbury boards and officials. A public hearing was held for residents to better understand the issues, and a committee of town officials and residents met to develop a proposal of septic rules that would be tailored to the Town of Newbury. The committee prepared a warrant article for the 2024 Town Meeting for discussion and adoption of septic rules in Newbury.

### **Health Officers Association**

Newbury's Health Officer, Wayne Whitford, represents the Town of Newbury and health officers throughout New Hampshire as president of The New Hampshire Health Officers Association. One of the roles of the association is to review proposed legislation at the State House to determine what impact proposed bills would have on public health and the duties of health officers. During 2023, several bills were introduced in the House and Senate that would limit the ability of selectboards to enact local public health ordinances. Mr. Whitford, among other individuals affiliated with the NHHOA and the NH Municipal Association, testified in opposition to these bills at several House and Senate hearings. As the session ended, these bills were defeated.

*Wayne R. Whitford*  
*Health Officer*

## Code Enforcement Office

It has been a very productive year for Code Enforcement. We had a total of 284 permits issued. Many of these are sub-permits from new home starts (14), renovation projects (24) & commercial projects (2).

Solar projects, mini-splits and generators have just about tripled in the last three years. The office keeps a booklet in the front lobby of all permits pulled, in detail, for public information.

Thank you all for a great year and looking forward to another productive year in 2024.

Permits issued in 2023:

Demo	15	Shed	9	Electric	76
New Homes	14	Garage	12	Gas	18
Remodel	6	Commercial	2	HVAC	23
Decks	9	Pools	1	Generators	3
Additions	7	Solar	7	Plumbing	39
Renewal	1	Oil	1	Pellet Stove	2
Fireplace	2	Renovations	24	Carport	1
Barn	1	Camp	1	Porch	2
Docks	5	Modular Home	1	Boat House	2

*John Greenwood  
Code Enforcement Officer*



*Daily visitors to Town Office.  
Photo Courtesy Jennifer Parkhurst-Smith*

## Highway Department

Beginning on November 16, 2022, through April 1, 2023, we had forty-six events which required the Highway Department to plow and/or sand the roads using approximately 3,804 tons of sand.

Along with our usual duties of snow removal, grading, ditching, sweeping, mowing, etc., the Highway Department completed the following projects:

- 1,200 feet of Blodgett's Landing Road was reclaimed and paved, and 300 feet was shimmed.
- 2,000 feet of Bowles Road was shimmed.
- 3,360 feet of Gillingham Drive was shimmed and overlaid.
- 1,600 feet of Ramblewood Drive was reclaimed and paved, and 450 feet was shimmed.
- Several hundred feet of culverts were upsized and replaced at various locations in town.

In partnership with Lake Sunapee Protective Association, we received a grant for stormwater improvements. Together we worked on the lower steep section of Pine Cliff Road where we had numerous check dams, sediment traps, culvert work, and infiltration traps constructed to help reduce stormwater going into Lake Sunapee.

The new one-ton dump truck voted on at the last town meeting arrived and was put into service on June 1<sup>st</sup>. The new 6-wheel dump truck that we ordered last town meeting should be at the vendor getting equipped with the plow, wing, dump body, etc. by the 2024 town meeting.

Just a reminder to all property owners, given all the rainfall we had this year that under NH RSA 236:13 it is the responsibility of the property owner to maintain their driveway culverts and access to their property whether it is located in the public right of way or not.

A new winter sand shed was constructed on the south side of Sutton Road (where the highway department stores their sanders). Winter sand is now available for all town residents. As always, my sincere thanks to the residents for all their support, the Selectboard, Town Office Staff, Police and Fire Departments.

*Cal Prussman  
Highway Administrator*



*View from Rollins Road on a clear winter day.  
Photo Courtesy Cal Prussman*

## Transfer Station

The Transfer Station had another busy year in 2023.

Transfer station permits are required, please pick up your permit at the Town Office. Your permit needs to be displayed in your car window.

The transfer station building was stained, and new rain gutters were installed. New signs were posted for demo, metal, recycling parking, and a drive through lane. A new donation book box was placed near the book building. We can now recycle books after they have been on the shelves for a period of time.

To address safety concerns, speed bumps were added to slow down the traffic. Two lanes were created as you enter; one lane is for driving through to the compacters and the other lane is for parking to drop off recyclables. Parking lines have been added in front of the compacters, please park in these spaces when emptying your trash from your vehicle. The parking spaces make it easier for people to get in and out, more people have access, and no one vehicle is blocking the compacters.

The attendants are there for any questions you might have regarding recyclables, where to put an item, the cost for disposing of other items or any other questions.

Thank you for separating your items, but please make sure they are in the right containers. Signs are located at all recycling areas. Thank you to our residents for recycling.

*Churchill Heselon  
Chief Operator*

Ryan Cilley, Mark Wichtermann, Attendants



*A perfect day for a hike to Lake Solitude.  
Photo Courtesy Chris Hernick*



# Northeast Resource Recovery Association

"Partnering to make recycling strong through economic and environmentally sound solutions"

## NEWBURY, NH, TOWN OF CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

Recycling isn't just good for your wallet, it's great for the environment, saving energy and resources.

The Northeast Resource Recovery Association – your recycling nonprofit – helped market the recyclable materials listed below to be processed into raw materials, ready to be remanufactured into new products!

RECYCLABLE MATERIAL	2023 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is just one benefit of recycling materials, rather than manufacturing new products from virgin resources.
ELECTRONICS	10,557 LBS	 You saved enough energy to power <b>297</b> homes for 1 day!
GLASS	55,000 LBS	 You saved about <b>329</b> trash bags from ending up in a landfill!
SCRAP METAL	140,780 LBS	 You saved <b>209,762</b> pounds of iron ore!
PAPER &/OR CARDBOARD	188,300 LBS	 You saved <b>1,600</b> trees!

### AVOIDED EMISSIONS



Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you avoided about **1,402,555 lbs. of carbon dioxide** emissions. This is equivalent to removing **142** passenger cars from the road for an entire year!

\*\*The above data was calculated using the U.S. Environmental Protection Agency's Waste Reduction Model (WARM).

## **Blodgett Wastewater Treatment Facility**

The Blodgett Landing Wastewater Treatment Plant had a very busy year in 2023. The nitrate and ammonia levels remained steady throughout the year at the below-state-limit levels (10 milligrams per liter). Testing for Ph nitrates and ammonia was conducted on a daily, weekly, and monthly basis.

The pumps for the influent tank and the recycling tank broke down, these were the original pumps from 2011. The new pumps were ordered but took a long time to arrive; the pumps are in now and running smoothly. The force main at Croft Beach was replaced. We hired a company to come and camera the sewer lines this year. There were leaks found in the main sewer lines at Croft Beach. The plan is to repair the lines in early 2024.

The wastewater treatment plant received a letter from DES containing violations that we needed to fix. These violations have been resolved.

A special thank you to the Highway Department for trimming around the beds, working on the sewer lines, helping with the force main line at Croft Beach and everything else they have helped me with this past year.

The new building that was voted on last year is finished and warm. I am very grateful for your support.

Blodgett Landing WWTP Discharge Permit will be renewed in 2024, this permit is done every five years.

A reminder per Town Ordinance it is illegal to pump your sump pump into a sewer line.

Thank you to Mary Thayer for her continued assistance throughout the year.

*Tim Mulder  
Chief Operator*



*The new sewer building.  
Photo Courtesy Scott Wheeler*

## Recreation Department

The Recreation Department offers a variety of programs and events. We like to include both indoor and outdoor activities. We are always looking for new ideas and ways to improve to appeal to a wider group of individuals. We ended 2023 15% underbudget and we were able to reduce the 2024 budget significantly per the Selectboard's direction.

In November 2023, Sydney Bryk left her Director position to continue her studies. We are grateful for her many years of service and for the programs she developed for our town.

### Fishersfield Park

Several days a week, residents and visitors test out their pickleball skills on the reserved tennis court. Mount Royal Academy rented the soccer fields throughout the season for their soccer programs. We encourage more people to take advantage of the fields.

### Easter Egg Hunt

There were approximately 50 children that participated in our first year of hosting the Easter Egg Hunt. There were eggs hidden all around the Town Office and the hunt continued down to Newbury Harbor.

### Summer Camps

The Recreation Department hosted 4 weeks of summer camps. Each week we offered a variety of activities to appeal to many different interests.

- Soccer Camp – The soccer camp started in early July for kids of all ages. The campers were able to improve their skills throughout the week.
- Athlete Week – Athlete week encompassed a variety of outdoor activities. The week included basketball, tennis, soccer, capture the flag, and relay races.
- Nature Week – At nature week the campers were immersed in different exercises incorporating the wonderful natural resources we have available to us.
- Arts & Crafts Week – The kids spent the week creating projects using a wide variety of materials. The campers really showed off their creativity.



*Soccer Camp.  
Photo Courtesy Lexi Ricker*



*Easter Egg Hunt.  
Photo Courtesy Syd Bryk*

### Summer Concert Series

We had 9 different bands performing at our Thursday night Concert Series. We were treated to many different styles of music. Several performers were local to Newbury. It is amazing how many talented people we have right in our backyard.

### 4<sup>th</sup> of July

The Recreation Department participated in the Annual July 4<sup>th</sup> Parade down in the South Newbury Village. Plenty of candy was handed out to all the spectators. We are also responsible for the added Patriotism shown by placing flags throughout the center of town. Thank you to the Transfer Station for putting all the bunting up on the town buildings.

### Town Wide Yard Sale

This year we hosted our first ever town wide yard sale. There were several residents who set up at the Town Office and over a half dozen residents that signed up to sell from their homes. We hope to continue this event in the future.

### Trunk or Treat

Our annual Trunk or Treat event was a success. We had a couple dozen different trunks decorated for the event. Thank you to everyone who participated and handed out candy to the children. All the kids and their costumes were amazing. The pumpkin and ghost stress balls craft project were a big hit. The Best Classic Movie Trunk was this year's contest theme. People enjoyed classic movie trunks like Snow Day, Wizard of Oz, Jurassic Park, Grease, The Barbie Movie and Hocus Pocus. The winner was Ron's John's with Grease, congratulations!

*Respectively Submitted By  
Jennifer Parkhurst-Smith  
On behalf of the Selectboard*



*July 4th Parade.  
Photo Courtesy Pam Bryk*



*Trunk or Treat Event.  
Photo Courtesy Syd Bryk*

## Old Home Day

This year we raised \$10,770 in donations from businesses and residents for our 18<sup>th</sup> Old Home Day. This year the weather made for a perfect day. There were plenty of activities for everyone to enjoy throughout the day. We had many food trucks with a variety of foods, breakfast sandwiches, strawberry shortcake, mac & cheese, barbeque, fries, pies, ice cream and more.



*Snap boogie jumping over five volunteers.  
Photo Courtesy Syd Bryk*

dunking a fire firefighter, a police officer, one of our highway guys, an assessor, and one of the Selectboard members. Smokey Bear returned and greeted many visitors throughout the day. The recreation department hosted bingo under the tent. Boat rides are always popular with Captain Kris, and it was a gorgeous day for being on the lake. An exciting new act this year was Snap Boogie, he was one of the top 12 finalists on America's Got Talent, and he did not disappoint. Alakazam once again performed at the harbor and wowed the crowd.

It was a busy day for the craft fair/farmers market with all local goods and crafts. Many thanks to Cheyrl Fogwill who coordinates this part of Old Home Day. It is always great to see new vendors who want to be part of our event. We have had a waiting list for the last few years for the craft fair.

Admission to The Fells was free for residents on Old Home Day, to go and explore. Mount Sunapee and the State Beach offered special discounts that day also.

Scarab (Journey Tribute Band) performed at the gazebo down at the Harbor which led us right into the fireworks, an amazing ending to a perfect day.

Thank you to all our departments and committees that participated and helped make the day successful. Shout outs to the recreation department, highway department, fire department, police department, town office staff, transfer station staff and our assessors. Many thanks to the Veterans Committee, Energy Committee, Library, Beautification Committee, Center Meeting House, and Conservation Commission for being a big part of the day and letting people see what you have to offer and contribute to our town. Of course, we can't forget our residents and families that gave their time to help where needed.

This year we brought back the dunk tank; it was a huge success. Thank you to our volunteers who were brave enough to be in the dunk tank. Many people enjoyed



*Pogo Fred flipping for the crowd.  
Photo Courtesy Shaun Aykroid*

*Pam Bryk  
Administrative Assistant*

## Library

### Patron Visits and Checkouts

The Library had 14,793 patron visits in 2023 and 235 patrons used our two digital libraries, Libby and Hoopla. A total of 17,613 physical materials and 6,784 digital materials were checked out in 2023. In addition, the library received 1,152 items for patrons from other libraries and lent 826 items to other libraries. Librarians assisted with 478 reference questions and 346 technology help sessions in 2023.

### Our Collection

In 2023, the library added 1,147 books and withdrew 1,724 books. As of December 31<sup>st</sup>, the library owned a total of 17,023 titles and library patrons had access to two digital libraries, Libby and Hoopla.

### Financials

During 2023, the library received the following monies in addition to the funds provided by the Town (totals listed in the Budgetary Comparison Schedule – General Fund, provided at the end of the Annual Report):

\$1,500.22	Interest on the Library Trust Funds invested by the Town
1,827.80	Donations
<u>400.00</u>	Membership fees paid by individuals not eligible for library membership privileges
\$3,728.02	

The library received an additional \$8,966.18 from the Friends of the Library to provide programming for adults and children, DVDs, museum passes, and other administrative costs. From these funds, the following expenditures were made: \$455.25 for check stock and \$150.00 for gifts.

### Programs - 2023

- **Adult and All-ages Programs**

We held 64 programs for adults and families with 997 attending. These programs included a special collaboration with Newbury Beautification for the Winter Sowing program, collaboration with Center Meeting House for the speaker series which included Alien Abduction, and the Smuttynose murders programs, programs with the Newbury Fire Department on Hiking Safety and Fentanyl (also in collaboration with the Veterans Committee), and programs on Bitcoin, Civil War history, marketing for small businesses, birdwatching, moose in NH and more!

- **Book Discussion**

Our book discussions are open to all and held on Sunday afternoons. Copies of each month's books are available in advance at the library. The books discussed in 2023 were:

January: Favorite books of 2022

February: *Cloud Cuckoo Land* by Anthony Doerr

March: *Say Nothing* by Patrick Radden Keefe

April: *House of Sand and Fog* by Andre Dubus

May: *The Seed Keeper* by Diane Wilson

June: *Lost City of the Monkey Gods* by Douglas Preston

July: *Horse* by Geraldine Brooks

August: *Sandcastle Girls* by Chris Bohjalian

September: *Have You Seen Luis Velez?* by Catherine Ryan Hyde

October: *Spying on the South* by Tony Horwitz

November: *Conspiracy in Bologna* by Ken Tentarelli

December: *Pauper Auction* by Mary Kronenwetter

- **Children & Teen Programs**

We held a total of 82 programs for children and teens in 2023, with 1,203 people attending. Programs included Storytime, Afterschool and Summer Reading.

- **Storytime**

Storytime attendance increased this year with 906 children and adults attending 50 weekly Storytime sessions. Mrs. Gove read stories, sang songs, and led the children in a variety of themed crafts designed to engage young minds. Babies and toddlers are welcome to attend each session. We also held special Storytimes with Therapy Donkeys and two construction Storytimes to tour the library construction site with Milestone Engineering.

- **Summer Reading**

This year's summer reading theme was *All Together Now!* We had a total of 5 programs with 106 people attending. Programs focused on community and community-building and ranged from an engaging program with the ScienceTellers, to a reading with author Matt Esenwine, to a visit with local Police and Fire. Children also worked on a community art project with local artist Anne Kratz.



*Cli and Leandra at Storytime with the Therapy Donkeys from Road to Independence.  
Photo Courtesy Library*

- **After-school Programs**

There was a total of 22 after-school programs with 158 children attending in total throughout the year. Some of the topics covered in the afterschool sessions were Civil War, Colonial History, the books of Roald Dahl, and arts & crafts. These programs are offered as limited-run, sign-up only programs.

- **Teen Programs**

The teens had four Summer Reading Program sessions with a total of 27 people attending. Teens visited Appleseed restaurant for a volunteer day, watched a movie, and participated in two community painting programs.

The Library also held a teen program during February break with 6 teens attending. In addition, the library started up a teen book group that meets on the third Saturday of every month at the library. Teens are welcome to drop in, and more information can be found on the website.

### **Other Services and Amenities**

- **Homebound Delivery**

The library offers free delivery of books, audiobooks, or movies to anyone who has difficulty getting to the library, either because of transportation difficulties like the loss of a car or license, or short-term or long-term health issues. Deliveries are on a weekly, bi-weekly, or monthly basis, on Tuesday and Thursday afternoons. We are happy to accommodate any patron interested in this service, and we can hand-pick items based on interests, or get specific titles you have been looking for. The library made 38 homebound delivery visits in 2023.

- **The Library of Things**

The library offers a collection of unique items free for checkout, including a telescope, provided by the NH Astronomical Society, weaving looms, knitting kits, pickleball kits, microscopes,

puzzles, coloring kits, beading kit, scrapbooking kits, and more! The craft kits have all the materials you need to get started on a project, and you can keep what you make, just return the tools and materials you do not use.

- **Museum Passes**

The library provides free and reduced-cost access to museums in NH and VT, thanks to the generous support from the Friends of the Newbury Public Library and the Newbury Beautification Committee. Our passes include Billings Farm, the NH Aviation Museum, the Vermont Institute of Natural Science, the Mt Kearsarge Indian Museum, the McAuliffe-Shepard Discovery Center, the See Science Center, the John Hay Estate at the Fells, the Warner Telephone Museum, Strawberry Banke, and the NH State Parks Pass.

- **Technology, Computers and Scanning**

The library offers free computer access and 24/7 WIFI to all users, as well as printing, scanning, copying, and faxing. There are six public computers available for use. Library staff are also available for one-on-one technology help, whether it be for help with email, word processing, or help with resume creation or online forms.



*Matthew tries his hand at hammering during Construction Storytime.  
Photo Courtesy Library*

- **Databases and Digital Libraries**

The library offers access to several digital databases and libraries, including Overdrive's NH Downloadable Books and Hoopla, and Novelist. We also offer two genealogy databases free of charge to patrons: Ancestry Library Edition, which is accessible in the library, and HeritageQuest, which is accessible from the comfort of your home. These subscriptions are all offered to library patrons as part of their library membership, and the access is funded by the Friends of the Newbury Public Library. We are happy to provide one-on-one help with any of these resources, so stop by for more information.

- **Website**

Our website can be found at <http://www.newburynhlibrary.net>. We feature our monthly programs, services, and news, as well as information on our Trustee meetings, activities of the Friends of the Library, and the Newbury Public Library Foundation. We send out a monthly e-mail newsletter that you can sign-up for through the website. You can also find out information about our programs and up-to-date information through our Facebook and Instagram pages.

- **Volunteers**

Volunteers in 2023 were Liz Tentarelli, Alesha Forget, Carey Sullivan, Lisa Doyle, Denise Mitchell, Maya Wolfinger, Jen Richardson, Susan Giaccotto, Helen Wright, Jeff Gove, Jonathan



*Cupcake decorating with Cake Mama.  
Photo Courtesy Library*

Duquette, Tim Gove, and Josh Duquette. Volunteers helped run our book sale, organize shelves, assisted with programs, hung our holiday lights, and even helped to keep our garden watered! Volunteer hours totaled 43.5 hours.

We want to thank the community for your continued support!

*Lea McBain  
Library Director*

Emma Brown, Assistant Director  
Nancy Gove, Children's Librarian  
Pete Mitchell, Library Assistant  
Erika Cancio-Bello, Library Assistant  
Arden Rossi, Library Intern

**Hours:**

Mondays: 12 noon – 8:00 p.m.  
Tuesdays – Thursdays: 9:30 a.m. – 5:30 p.m.  
Saturdays: 10:00 a.m. – 2:00 p.m.  
Sundays: 12 noon – 5:00 p.m.



*Declan and Asher discuss the worksite during  
Construction Storytime.  
Photo Courtesy Library*

## Library Trustees

We all have watched our library grow, literally, as the expansion project has taken shape and moves toward completion.

### **It has been an eventful year!**

From passage of our library expansion warrant article on the third try, to dealing with our first book challenge (as are so many communities nationwide), your library trustees had plenty on our plates during 2023.

Once our warrant article passed resoundingly, work began almost immediately, with Milestone Construction heading the building project.

We had a well-attended groundbreaking ceremony on May 30<sup>th</sup>. Soon after, heavy equipment moved in and the work commenced amid weather setbacks and under the watchful eyes of young story hour attendees who were delighted in having ringside seats to watch construction vehicles moving earth and laying the foundation.

The groundbreaking was also the first day of work for our newly hired Assistant Director Emma Brown. She grabbed a shovel and literally dug in and has been an enthusiast member of the library team ever since.

The 2023 warrant article pegged cost of the expansion at \$2,451,000, but voters were asked to approve \$1,851,000. The cost was offset dramatically by \$600,000 pledged by the Newbury Public Library Foundation, led by alternate trustee and fundraising tour-de-force Jeanne Palleiko.

Unbeknownst to Jeanne, Trustees in June 2023 voted unanimously to nominate her for the Special Contributor award given by the New Hampshire Library Trustees Association. Our nominating letter read, in part: “Jeanne is extremely personable, smart, and professional. More importantly, for the purpose of this nomination, she is tenacious, tireless, methodical, and undaunted by a goal that she keeps raising.” Jeanne researches every possible fundraising avenue, from a casino operation in Lebanon to local businesses and banks. She scopes out available grants and deals with the forms and criteria needed to apply. The NHLTA announced Jeanne’s selection in the fall and NHLTA President Marcia McLaughlin presented the award in December. McLaughlin mentioned that there was stiff competition for the award and noted that there have been years when the award was not given because the field of nominees did not meet the criteria established by the NHLTA.

We also owe a debt of gratitude to alternate trustee Patricia Sherman, an architect who turned her sharp eye and professional expertise to oversight of the expansion construction project. She has done this at no charge, volunteering hours upon hours to scrutinize work in progress and blueprints of work still to be done.

At the March 2023 election, Dr. Todd Maily was elected to the board, filling a vacancy left by then-trustee Jeanne Palleiko, who stepped down to devote her energies to fundraising and preparing our presentation at the 2023 town meeting.

We are grateful and humbled by the overwhelming support of town residents and voters and the Friends of the Newbury Public Library, all of whom appreciate our library and all it does for our community. We laud our dedicated library team of Lea, Emma, children’s librarian Nancy Gove, library assistant Pete Mitchell, library intern Arden Rossi, and subs Sherry Edmonds and Jennifer Blaschik. The services our library provides are detailed in Lea’s director’s report, which we strongly encourage you to read. It underscores just how vibrant and vital this hub of our community is.

We are also excited to welcome you all to an open house when the library expansion is completed this spring.

*Respectfully,  
Your Board of Trustees and Alternate Trustees  
Lynne Tuohy  
Chair*

Paul Sullivan, Treasurer  
Eric Boyer, Secretary  
Elizabeth Courant, Todd Mailly, Trustees  
Jeanne Palleiko, Patricia Sherman, Alternate Trustees



*The Newbury Public Library Trustees and Milestone Engineering & Construction at the groundbreaking for the Library Expansion project.  
Photo Courtesy Library*

## Friends of the Library

The Friends of the Library supported the Library during 2023 by financially contributing to events, programming and materials that are otherwise not covered by the library budget. The Friends donations funded the library's selection of audiobooks and e-books from Overdrive and Hoopla. Our donations were also used to fund the library's Ancestry Library Edition subscription, which gives members access to census data, public records, and other resources for genealogy research. Also, the Friends have continued to purchase new books and DVDs, as demand for these continues to increase, as well as sponsored many events including the summer reading program, craft programs for adults, summer programs for teens and children and local history lectures.

Like last year, the Friends, in conjunction with the Newbury Beautification Committee and Center Meeting House, funded the creation of welcome bags which the library hands out to new residents to introduce them to the town, its businesses and services offered. Also new in 2023, the Friends funded Heritage Quest which is designed for genealogy and family history research and includes over 25,000 books and other collections.

The Friends also made a financial contribution to the Library Foundation for the renovations that are currently being undertaken. We are all very excited for the new building and community spaces that will be finalized in 2024.

2023 was another successful year of fundraising thanks to our annual appeal and book sales, as well as our lemonade stand at Old Home Day and our craft table at the town tree lighting which were both new fundraisers for the Friends. Our fundraising efforts are due to the generosity of our community and patrons. We are so grateful for your continued support and donations to the library. In 2023, we also focused on community outreach through our tables at Old Home Day and the Craft Fair as well as hosting Meet & Greets.

We continue to welcome new members to the Friends as well as volunteers who are willing to help us with the various fundraising events we hold throughout the year. If anyone is interested, we would love to see you at one of our meetings which are posted at the library and online at the library website under the Friends tab. If you are interested in volunteering please let the librarians know or email the Friends at [friendsofnewburylibrary@gmail.com](mailto:friendsofnewburylibrary@gmail.com) or Alesha Forget at [aleshaforget@gmail.com](mailto:aleshaforget@gmail.com).

We are looking forward to serving the library and celebrating the opening of the new building in 2024!

*Alesha Forget*  
*President*

Walter Hennings, Treasurer  
Carey Sullivan, Secretary  
Mickey Noyer, Linda Sue Porter, Denise Mitchell, Lisa Doyle, Directors

## Library Foundation

The Library Expansion Warrant Article proposed at the 2023 Town Meeting needed 182 YES votes to pass, and received 222 YES votes, over 73%! This is particularly sweet after coming up two votes short in 2022.

The Warrant Article asked Newbury voters to approve the sum of \$2,451,000 for the library expansion and renovation and to authorize not more than \$1,851,000 of bonds and/or notes. The remaining dollars required for the project (\$600,000) were to be funded by a donation from the Newbury Public Library Foundation. As of December 31, 2023, the Foundation had paid \$304,008 to the Town of Newbury for the Foundation's share of the construction costs, with the remainder of the Foundation's share to be paid as construction is completed.

During 2023, the Foundation sent two mailings soliciting donations. We also participated in two online fundraisers: New Hampshire Gives and Giving Tuesday. These efforts resulted in \$145,662 in donations. The Foundation also received \$224,900 from pledges paid, \$14,406 in interest, and \$8,663 as a Casino Charity Partner, bringing the total money received in 2023 to \$393,631. Fundraising is on pace to meet our targets. We are extremely grateful for the generosity of our supporters!

*Jeanne Palleiko*  
*Foundation Chair*

Ken Tentarelli, Secretary  
Patricia Sherman, Treasurer  
Lynne Tuohy, Helen Wright, Elizabeth Courant, Directors



*Chief Hank Thomas teaches the children about the fire department during the Library Summer Reading program collaboration with the Fire Department.  
Photo Courtesy Library*

## Poet Laureate

Serving as Poet Laureate of Newbury NH during a year when covid seemed to slow down and then reappear had the John Hay Poetry Society resorting to meeting on Zoom. The weather, covid, and early darkness were the culprits that kept us in our homes meeting the second Monday of the month on Zoom. This poetry-loving crowd still welcomes new members every year. Everyone is invited to join us; just request a Zoom invite from me at [dianaleevelie@aol.com](mailto:dianaleevelie@aol.com) with your email and I will add your name to our list.

Every April, Poetry Month, I invite a visiting poet to read their poetry and sign books at the John Hay Poetry Society meeting in April. Last April, we enjoyed hearing Melanie Chicoine, the President of the New Hampshire Poetry Society read her poems at the Veterans Hall. Melanie resides in Amherst, New Hampshire. This year Ewa Chrusciel will be our guest poet on Monday April 8<sup>th</sup> at 7:00 p.m. in the brand-new addition at the Newbury Library. Ewa is a poet, translator, and associate professor at Colby-Sawyer College in New Hampshire. She is the author of three books of poems in English - *Of Annunciations*, *Contraband of Hoopoe*, and *Strata*, as well as three books in Polish.

Last April, Newbury once again became the hub for poetry when we celebrated the annual Poetry Contest winners at the Town Office. Melanie Chicoine was last year's judge and the theme for the contest was "Rooted in New Hampshire: Farming in the Lake Sunapee Region." This year's judge will be Ewa Chrusciel and the prompt for the Poetry Contest is the following: *THE BEAUTY OF NEW HAMPSHIRE*. So, take out your pencils and have fun. There are categories for adults, teenagers, and younger children. Come celebrate and hear the winners read their winning poems at the Newbury Town Office on Friday April 5<sup>th</sup> at 5:30 p.m. where Ewa will present the winners and award the cash prizes. Everyone will find this special event memorable. All are welcome and it is free.

As a member of the Literary Arts Guild of The Center for the Arts, we have published *Rooted in New Hampshire: Farming in the Lake Sunapee Region*, another book of poetry by the John Hay Poets in collaboration with photos from various working farms in the area. We are sure it will be as successful as our first four books, *Visual Verse I, Art and Poetry Inspired by the Fells*; *Visual Verse II, The Ripple Effect* in collaboration with The Lake Sunapee Protective Association; *Visual Verse III, Snapshots in Time* in collaboration with local Historical Societies; and *Visual Verse IV Diversity is Beautiful* in collaboration with the the Indian Museum in Warner. Like the previous books it is available in local bookstores.

The Next Visual Verse Book VI had the John Hay Poets write poems on *Fun In the Sun: Recreation in the Kearsarge region*. These poems have been given to local visual artists who will be responding with a painting or photograph for each poem.

Monthly, I submit poems from The John Hay Poetry Society to the Intertown Record for the Poetry Page. The page has been enthusiastically received and I look forward to pouring over each submission. Poetry is alive and thriving in Newbury, New Hampshire.

I once again will be one of the judges for The Poetry Out Loud Competition at Kearsarge High School this January 31<sup>st</sup>. It is always so rewarding to hear these students recite memorized poems as they vie for the opportunity to go on to the state finals.

Continuing to celebrate poetry in Newbury, all the Poetry Plaques were installed on the Poetry Path between the Library and the Velie Memorial Playground. They have since been removed to allow for the construction of our wonderful library addition. The path will be rerouted, and the plaques reinstalled by the builders. We are all excited to see this exciting new completion. The plaques present poems by Donald Hall, Jane Kenyon, Maxine Kumin, Pat Farnogli, Marie Harris, Walter Butts, Cynthia Huntington, Alice Fogel, Eleanor Vinton, Paul Scott Mower, Richard Eberhart, all former New Hampshire Poet Laureates,

and the current New Hampshire Poet Laureate, Alexandria Peary. Other plaques will be installed as new Poet Laureates are appointed. Please contact one of The Poetry Posse members, Nancy Marashio, Lea McBain, Director of our Library, or me if you are interested in donating to this project. All donations should be made out to the Town of Newbury with Poetry Path written in the memo space and are tax deductible and will be used for the next plaque purchase.

The Poetry Posse, in collaboration with the Newbury Public Library and Simon Parsons, Director of Education at the Fells Historic Estate and Gardens established a seasonal Poetry Walk along the Fells' paths. Poems are chosen by season and location on the Fells property. We look forward to continuing this exhibit on a yearly basis.

I am now working on my seventh poetry book, Herstories, women telling their "histories" in their words.

It has been an honor to continue serving as Newbury's Poet Laureate and I thank the entire town for their support.

*Dianalee Velie*  
*Poet Laureate*

### THE SPARK

I am the spark that caused the Inferno  
the spur that sent ten young adults to the country  
the flash of a handsome lad's reflection in a pond  
to be written,  
to tell ten tales a day,  
turning him into a flower.

Dante, Boccaccio and Ovid honored me  
Divine Comedy, Decameron, Metamorphosis,  
Leonardo da Vinci worshipped me daily, excited  
with these great works:  
strokes of genius.  
by every new thought.

I am available to everyone, I wait patiently  
I am the catalyst of greatness begging  
I am the masterpiece awaiting creation  
I am the spark!  
to inspire  
not to be ignored.  
I am any idea given form.

## Information Booth

The Information Booth opened on May 27, 2023; it was a beautiful day. This year most of the people who visited the booth were from the Massachusetts area and were interested in hiking. On July 7th a very interesting couple came to the booth who were from Newport, England. This couple was interested in hiking areas, sightseeing, and restaurants. We also had families from China, India, and Germany that came to visit Newbury. Our visitors were mainly interested in where the restrooms were, beaches, boating, and restaurants. A total of 686 people visited us at the information booth. On October 4th the information booth closed for the season; it was a cool 40 degrees that day.

*Mary Thayer  
Penny Killam*



*Mary Grant from Bob's Beacon Marina, Sue & Bob Caia surrounded by the Veterans Committee of Newbury for the Dedication of the Bronze Eagle.  
Photo Courtesy Maureen Rosen*

## **Family Services**

Family Services had a busy year. Assistance was granted to 11 families who applied and met the Newbury guidelines. Assistance is requested for a variety of reasons, but the most frequent reasons are to prevent eviction, disconnection from electricity, lack of heat, food, and gas.

For the last few years, Newbury has had several residents homeless for various reasons. This was a challenge as most all shelters and other forms of housing have been full since covid.

I work closely with Kearsarge Regional Ecumenical Ministry (KREM) each year. If a family does not meet the Town's requirements, often KREM can help with assistance. They are a kind, compassionate, efficient organization. KREM is supported by the community and local churches.

As always, my thanks go out to the many generous residents and organizations that help support those in need with necessary food and clothing.

I have come to realize that even though each family had their own individual needs and problems, they all had one thing in common: every family appreciated the help they received from the town when they so desperately needed it.

### **Holidays**

Again, this year, gift cards for Market Basket were sent out to needy families in Newbury. With the generosity of our community, and in coordination with the South Newbury Union Church, 45 gift cards were distributed for both Thanksgiving and Christmas.

### **The Giving Tree**

The "Giving Tree" was started in 2006 and is sponsored by the South Newbury Union Church. As in years past, the caring people of Newbury made wishes come true for many kids. I would be remiss not to mention the many phone calls and emails that I receive from individuals, families, organizations, clubs, and committees volunteering and donating time, money, and food for those families in need.

Personally, I thank all who came forward to help Family Services throughout this year.

There is no question about it: Newbury residents excel in their compassion and generosity. I am very proud to be part of this community.

*Gail Bostic  
Family Services*

## Joint Loss Management Committee

The Joint Loss Management Committee (JLMC) is the safety committee that every state agency with fifteen or more employees is required to have by the New Hampshire Department of Labor. The committee is made up of both department supervisors and workers as required under the state guidelines. The JLMC is a powerful tool to accomplish workplace safety objectives. The committee met five times during 2023 and welcomed several new members.

Topics of discussion included safety within town departments and activities, construction safety at the two Town building projects, cybersecurity, loss control inspections by the Town's insurance provider, employee training, and other topics. The meeting minutes of the JLMC are found on our website <https://www.newburynh.org/joint-loss-management-committee>.

*Wayne R. Whitford  
Chair*



*NBC members, Robin Wilkinson, Donna Blackford, and Cate Beckstein participate in the Greening of the Town.  
Photo Courtesy Susan Giaccotto*

## **Planning Board**

The Newbury Planning Board has six members as well as one ex-officio, and currently one alternate. We hold regular meetings on the third Tuesday of each month. The Board may also hold periodic work session meetings, typically the later part of the year. During 2023, the Board held twelve regular meetings and a couple of work sessions to prepare any proposed Zoning changes. There were also a couple of months when we needed to hold a second meeting based on the volume of received applications.

The Planning Board has three roles and responsibilities in town affairs:

### **Regulatory**

In its Regulatory role, the Planning Board applies the Town Ordinances and Planning Board regulations specific to the needs of an application for a subdivision or commercial development. We rely on the Subdivision Regulations and Site Plan Review Regulations that Newbury residents have voted on over the years.

### **Legislative**

This role is one in which the Board writes and proposes zoning ordinances and amendments for discussion and adoption by ballot vote at Town Meeting. The Board also writes and adopts, after Public Hearings, Planning Board-specific regulations concerning property subdivision and commercial development.

### **Planning**

In its Planning capacity, the Board develops and promotes the Town Master Plan which is a collective community vision for the future development of Newbury. The Master Plan will start to be looked at again in the later part of 2025. The goal of the Master Plan is to preserve and enhance the unique quality of life and culture of Newbury as identified by the citizens of the town. One of the significant chapters of the Master Plan is “The Action Plan.” This chapter is a list of tasks that were identified by community input and other town boards and committees with the express purpose of identifying projects and initiatives that ideally should be addressed over the next ten years.

2023 proved to be a busy year for applications received by the Planning Board. We amended the Rules of Procedure to establish only four applications per meeting so we can better focus our attention on each case. When there are more than four applications received by the deadline, the Planning Board will now hold a second meeting during the same month.

### **2023 Applications Received and Reviewed**

Total of 23 (Site Plan Review, Subdivision and Conceptual Consultations).

**Please consider joining the Newbury Planning Board at any of our meetings to learn more about the types of applications we receive and what we do.**

*Darren Finneral*  
*Chair*

Christopher Hernick, Vice Chair  
Denise Mitchell, Christopher Millette, James Lord, Wayne Seaholm, Members  
Beth Gehring, Alternate Member  
Kristin Schultz, Ex-officio, Selectboard  
Donna Long, Recording Secretary  
Tiffany Favreau, Land Use Coordinator  
Peter Stanley, Planning Board Advisor

## **Zoning Board of Adjustment**

The Zoning Board of Adjustment (ZBA) met for 13 sessions in 2023. The ZBA heard a total of 18 applications. These applications consisted of 12 Variances, 5 Special Exception Requests and 1 Request for Rehearing. There were no Applications for Appeal from an Administrative Decision. There were 8 Variance applications granted, 3 Variance applications denied, 4 Special Exception applications granted, and 1 Variance application continued until January 2024. The 1 Request for Rehearing was denied by the Board. 1 Special Exception case was withdrawn prior to any Board decision. This activity level is a decrease from 2022 when there were 22 cases.

As in the previous year, due to the increase in applications and complexity of cases, the Board has decided to limit the cases to be heard to two per session. Starting in January 2022, the board changed the regular meeting day to the 2<sup>nd</sup> Wednesday to accommodate certain members who serve the town on multiple committees, that also meet on Mondays. If required due to caseload, a second meeting will be scheduled on the 4<sup>th</sup> Wednesday. In 2023 the Board added an additional session on four occasions.

The Board at its March meeting elected David Blohm, Chair, and Henry Thomas, Vice-Chair.

As in past years, many of the applications were for projects in the Shoreland Overlay District. Several included “teardowns” of existing structures, with replacement structures that did not fully comply with the setback requirements of our Zoning Ordinances. We continue our vigilance in assuring that robust stormwater plans are incorporated in projects both in the Shoreland Overlay District as well as projects throughout the town.

The ZBA worked closely with the Town’s Code Enforcement Officer, John Greenwood, and receives tremendous support from Tiffany Favreau, Land Use Coordinator, in preparation of hearing documents, meeting minutes, and working with applicants to guide them through the application process. This year the Zoning Board held a joint session with the Planning Board to review ordinances which could be improved or clarified and add definitions to be aligned with RSAs. Specific changes/additions to ordinances will be brought to vote at the annual Town Meeting.

The ZBA’s mission is to adjudicate appeals to Zoning Ordinances and Administrative Decisions, attempting to balance property owner’s rights with state and local ordinances. The Master Plan for the Town of Newbury also guides the Board.

I would like to thank the Board Members for their dedication in service on the Board and to the Town. The State of New Hampshire RSAs stipulate that Zoning Boards be comprised of 5 permanent members and multiple alternate members. In 2023 a new member was added, and our Board has been functioning with 5 permanent members, and the dedication of 2 alternate members. The composition of the Board and alternates is quite diverse and skilled, including an architect, a structural engineer, two retired senior corporate executives, a builder/fire chief, a small business owner, and a town committee chair. We can always use additional participants and we would like to encourage town residents to consider joining the Board either as a member or alternate.

*David Blohm, Chair*

Henry Thomas, Vice Chair

Larry Briggs, Steve Hurd, Katheryn Holmes, Members  
Alex Azodi, Patricia Sherman, Alternates

## Conservation Commission

Newbury Conservation Commission (NCC) has an outstanding membership. NCC has two Wetland Scientists, a Biologist, an Engineer, and myself - a lifetime Environmentalist. We are very fortunate in Newbury to have such expertise on our commission. All the members work very hard to protect our natural resources and our watershed. This includes our permanent streams, Lake Sunapee, Chalk Pond, and Lake Todd. NCC supports and works with several environmental organizations, including Lake Sunapee Protective Association (LSPA), Lake Sunapee Watershed Committee, Ausbon Sargent Land Preservation Land Trust (ASLPT), the Society of Protection of New Hampshire Forest, and the Friends of Mount Sunapee. NCC works closely with the Department of Environmental Services (DES) on the Wetland & Shoreland permitting process in the protected shoreland and wetlands.



### The New Hampshire Association of Conservation Commissions

This past year, NCC received the updated New Hampshire's Municipal Conservation Commissions (NHACC) Handbook. The Handbook is a great asset. It is an in-depth reference book about conservation commissioners' responsibilities and NH laws pertaining to conservation. Here are some helpful highlights from the new NHACC Handbook:

- New Hampshire RSA 36-A authorizes a municipality to establish a conservation commission for the proper utilization and protection of natural resources and for the protection of watershed resources of said city or town.
- A commission is an advisory body. It may offer advice on conservation matters to state and local agencies and boards, such as the Department of Environmental Services (DES) Wetland Bureau, town planning board, or select board. It is the only local board authorized to "intervene" or request more time, to review applications submitted to DES Wetlands Bureau.

Katheryn Holmes attended the NHACC 53rd Annual Meeting and Conference on November 2, 2023. The keynote speaker was David Carroll, he is known throughout the region for conservation. It was great to hear him talk about his life with nature and conservation. Katheryn Holmes attended three workshops: Wetlands, Zoning-reviewing regulations (inspiring) and how to create a Natural Resource Inventory. All were very valuable. A fun event because you get to be with all the state conservation commissioners!

### Tree Applications in the Protected Shoreland - 35

Intent to Cut Permits (Logging) - 14

Restoration Project updates - 2

### Department of Environmental Services (DES) - 35 Permits:

Shoreland Standard Permit - 11

Standard Dredge and Fill Application - 5

Shoreland Permit By Notification - 10

Forest Statutory Permit By Notification - 1

Statutory Permit by Notification - 2

Complete Seasonal Dock Notification - 1

Amended Shoreland Impact Permit - 1

Wetland Permit By Notification - 4



### **Bubblers aka Ice-eaters, Agitators, Aqua-Therms**

We have noticed that more lake residents are putting a timer on their “Bubblers” and adding a thermostat to the device. NCC applauds the use of thermostats because climate change is giving us warmer days in the winter. A thermostat set to 32 degrees will make the device shut down when the temperatures are above 32 degrees. The thermostat helps keep the opening small and will start up again when the temperature drops below 32 degrees. If the bubbler is running when temperatures outside are higher than 32, it opens a large area of the lake. The large openings allow sunlight to penetrate the water. Sunlight promotes weed/algae growth which we all know are not good for water quality. In addition, please be mindful that your bubbler does not interfere with your neighbor’s ingress and egress of their property. That is the state law. If you need to report a violation, please call the Marine Patrol, 877-642-9700.

### **Wetlands Permits**

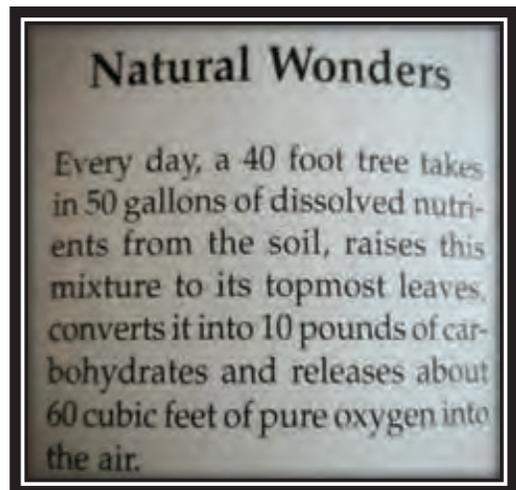
NCC has followed several wetland applications this past year. NCC has been concerned for the area wetlands, Beck Brook, and Lake Sunapee.

### **Old Growth Forests in New England**

A new movie about old growth forests called *The Return of Old Growth Forests* by Ray Asselin is about how older forests, like the one on Mount Sunapee, are an indispensable component to our climate. They are the ancient ones and should be protected. Please access the film on YouTube, <https://youtu.be/IVx45KG-DQs>.

### **Natural Resource Inventory**

In the year ahead NCC plans to update Newbury’s Natural Resource Inventory. Stay tuned.



I would like to thank Donna Long for her many years of service as our recording secretary and we wish her well in her new endeavors. I would also like to thank the members of the commission; they are very knowledgeable and dedicated in protecting our watershed and our natural resources. I appreciate them greatly and truly enjoy working with such fine people.

*Respectfully submitted by  
Katheryn C. Holmes  
Chair*

Robert Stewart, Vice Chair  
John Magee, Alden Beauchemin, David Rhodes, Members  
Joanne Lord, Ex-officio, Selectboard

## **Newbury Beautification Committee**

The Newbury Beautification Committee (NBC) Mission Statement: The NBC shall aid the town in the beautification of the community while supporting endeavors that will enrich family life and promote and strengthen community pride.

In March, the traditional Ham and Bean Supper for the 2023 annual Town Meeting was held again.

In early May, NBC members joined in the 4th annual Newbury Harbor clean-up.

NBC funded passes to the library for the McAuliffe-Shepard Discovery Center, Vermont Institute of Natural Science Center, and the Billings Farm for any resident of the town to utilize.

Each year NBC hosts a plant fundraiser available to members, friends, and town employees. The proceeds from this NBC Annual Plant Order finance the cost of the Newbury and South Newbury flowers and hanging baskets. The plants are obtained through a wholesaler at competitive prices for the membership and for the town plantings. NBC's Annual Plant Orders were delivered in May after members placed their orders for the plants in the fall.

Once the plants were received from the NBC Annual Plant Order, the Garden Captains and their crews planted and installed all the barrels, hanging baskets and window boxes around town. They provided a colorful show of flowers all summer and into autumn. Along with all those plantings comes the job of daily watering with our watering cart. It is very rewarding to hear people call out to us or stop and express their appreciation for what we do. "Didn't the flowers look wonderful this past summer?"

The triangle at the junction of Routes 103 and 103A is a responsibility that NBC undertook in 2013. Each spring new flowers are planted in the barrels, shrubs are trimmed, weeds pulled, and dead plantings removed freshening the triangle for another year.

Each year NBC provides funds for a Landscape Internship for four hours a week from Memorial Day to Labor Day. Unfortunately, no one came forward to accept this internship opportunity. If anyone is interested in this opportunity, please contact NBC.

One of the most rewarding programs in which NBC engages is to provide a scholarship for a graduating high school senior from Newbury. Each year we are very impressed with the quality of the applications. After reviewing all the applications, NBC selected Gareth Richer as the recipient for 2023.

NBC's ability to address the numerous services and programs is dependent on the NBC membership. We are pleased to share that as of the end of December we now have 99 members. We are thrilled that so many are willing to share their time and effort to help support the NBC Mission.

On July 4<sup>th</sup> members of NBC participated in the Newbury 4<sup>th</sup> of July Parade. Children of all ages along the parade path enjoyed the sweets that were shared by the NBC members.

On July 8<sup>th</sup> NBC participated in Newbury Old Home Day where some of the NBC members shared the services that NBC provides to the town, and we also displayed our Watering Golf Cart which is used to help water all the flowers from Memorial Day to Columbus Day (or whenever we have our 1<sup>st</sup> frost).

In July 2021, to expand the opportunities for Newbury residents to participate in purchases of plants, flowers and/or wreaths, NBC established "NBC Friends" for those who are not able to attend meetings but may be able to help and/or are interested in purchasing plants, flowers and/or wreaths. We are happy to report that

we now have 48 that have joined this list of “NBC Friends” since its inception. Anyone wishing to join the “NBC Friends” should contact NBC.

In August, the 3rd annual NBC Garden Awards were awarded in three different categories: NBC Member, Private Home, and Business. Each of the winners received an NBC Garden Award sign to be displayed for a month as well as a keepsake to commemorate their reward.

Also in August, Dennis Pavlicek retired as the Newbury Town Administrator. In honor of his years of service to the Town of Newbury and support of NBC, NBC purchased a tree and an engraved aluminum plaque which had “In Appreciation From Newbury Beautification Committee” inscribed on it. The tree and plaque were planted by the right rear of the Town Office Meeting Room.

Trunk or Treat has become a fixture of Halloween regardless of rain, snow and/or cold. NBC enjoyed participating with other organizations in the community giving out treats and enjoying the parade of costumes. This year’s Trunk or Treat was held on a beautiful fall day which allowed many children and their parents to attend and enjoy this wonderful event.

To continue our “Thank-you” to the Highway Department for all that they do to support NBC each year, NBC cleared the left and right sides of the highway department entrance. NBC purchased plants and flowers and planted them on both sides of the entrance. Please drive by the Highway Department and see the beautiful granite posts and now the new plants and flowers. In 2024, NBC has plans to install additional flowers or plants to complete the landscaping design.

As in past years, NBC and the Center Meeting House partnered for the Christmas Tree Lighting and the Thanks for Giving event.

Our annual Wreath Sale was held on the Saturday before Thanksgiving. Thanks to all who pre-ordered their wreaths from NBC as well as those who attended the Wreath Sale this year. We appreciate the continued support from residents and the businesses in Newbury for purchasing wreaths. Proceeds from the sale are used to purchase all the wreaths used in The Greening of the Town for the holidays.

During 2024 we look forward to creating the landscaping design for the flowers and plants that will decorate our newly redesigned Newbury Police Department building. Look for our efforts to start the weekend prior to Memorial Day.

We look forward to 2024 and the events and services that NBC does in fulfillment of our mission.

*Garrett Keane, Marsha Keane, Nonie Reynders  
Co-Presidents*

## Veterans Committee

The Veterans Committee is happy to report once again that we have provided Liberty House in Manchester with twenty-three boxes of food to our homeless veterans this Thanksgiving. Also, the Committee collected donations in the sum of \$1,700 to provide heat this winter for our elderly Veterans who are having trouble paying the cost of high heating bills. (see picture below). This program was established by Rolling Thunder Chapter #2 who are dedicated in aiding assistance to all Veterans in need.

I wish to take this opportunity to express my sincere thanks and appreciation to the Newbury community for all your support and presence at our Memorial Day Service, 4<sup>th</sup> of July Parade and Veterans Day Service. This will be my last annual report as Committee Chair of the Newbury Veterans Committee. My tenure as Chair will come to an end in June 2024 to make room for a new member's guidance over the committee. It has been my pleasure to have served with such a great group of diverse former military members who have served in theaters around the globe in all our numerous branches, Army, Navy, Marine Corp, Air Force and Merchant Marines.

We are a proud group of Veterans that strive to promote patriotism within our community and nation. If interested in joining our ranks, please contact [bob.ski93@yahoo.com](mailto:bob.ski93@yahoo.com).

For all those in our community who have sacrificed and served our nation, we salute you.

For all those who made the ultimate sacrifice for our nation, we salute you and say thank you for a job well done and rest in peace.

*Bob Wilkonski  
Chair*



## Cemetery Trustees

Marcia Keane who was elected in 2022 has been a wonderful addition to the Cemetery Trustees. She has been learning the duties and interacting with new residents who are showing interest in purchasing plots. She has been through a yearly cycle of Cemetery acquisitions (flags, military markers, corner stones and monuments). Her husband Garry has been instrumental in updating parts of the computer program. Each year we check through the deeds and various maps and add the departed to each graveyard. We update the records of each of the deceased and list them by name in each graveyard's master list and map lists.

There were many lot purchases in 2021 and 2022. The realism that covid could mutate and multiple illnesses could break out in family groups kept people from congregating. We have many people looking, but we are running out of lots to sell. There are only Cremains burials available at Lakeside, we have only four - five spots left. Both Booth Sherman and Marshall have room for cremains and casket burials. Chandler and South Newbury are closed to new purchases. Most of the new acquisitions in 2021 - 2022 have installed their corner markers.

There were a lot more burials in family plots this year. We had 11 in all, with 9 being Cremains and 2 Casket Burials. Two families sold their plots back to the town because of the change of residence to be closer to family. Both plots were in Marshall Cemetery.

Our main focal point this year was to work out a plan to protect the graveyard and fencing at Marshall while removing three mature dead trees from the front of the graveyard. I spent almost two years getting estimates for taking the trees down and the wood removed. Each company's estimate would cover the same work. We developed a "Statement of Work" that would be followed by each company who submitted a bid. The bids had many conditions and were very costly. It was suggested that we call Eversource and see if they could help with the situation. Marcia found a contact at Eversource to work with. Eversource was worried about the fencing. The crew that came out to inspect the situation felt that the fencing and the gate were artifacts and that the support posts were being washed away. We found a medallion on the fence which lead us to contact The Stewart Iron Works Company.

Marcia had a conversation with Steve Skogan from Stewart Iron Works on January 4, 2024, regarding the Stewart fence at Marshall Cemetery. The Bow and Picket pattern was introduced in 1860 but used extensively in cemeteries 1901-1914 which was probably the time of purchase and installation of Marshall's fence. Actual dating was deducted as the medallion attached to Marshall's gate included "Cincinnati" on it which might be code for a special date. The Bow and Picket pattern is still being offered and the Stewart catalogue features the exact same components (panels, gate, and standards) as those at Marshall. This fencing was made to order and is a composite of iron casting and wrought iron parts.

Gardiner Steward, Stewart Iron Works, and his crew came in and removed the uprights and 6 - 7 panels of fencing that stretched out under the 3 huge maples. Eversource brought in big machinery to tackle the job. Eversource followed the statement of work order to the letter. The trees came down, the overhead wires were repaired and restrung. All the wood and the debris were taken off the property. The fence was then rehung on new supports by Stewart Iron Works.

We are planning to update and restock the booklet for the Newbury cemeteries. They will be distributed to the Town Hall and the Library. We wish to thank NBC for their generous gift of daffodils to Booth Sherman Cemetery. They will be planted inside and outside on either side of the gate entrance.

*Respectively Submitted,  
Nonie Reynders, Chair  
Deane Geddes, Marcia Keane, Trustees*

## Energy Committee

The Energy Committee continued its study of Community Power in 2023, in our effort to save our residents money through more efficient energy use. Our Alternative Energy Supplier subcommittee has studied several providers and met with several area towns to learn about their experiences in forming a community power energy buying group. In July, the Energy Committee recommended that the Selectboard propose a warrant article at the 2024 Town Meeting to form Newbury Community Power, allowing it to negotiate better energy rates and more options for renewable energy for the town and its residents. The committee recommended that the town work with Standard Power as its consultant and energy broker due to their experience in this field. Mary Fuller, sometimes with a representative from Standard Power, has made several presentations to the Selectboard, as well as holding information sessions with town residents and committees. A survey was done to solicit feedback from residents. There is a flyer on our website with additional information about the program.

Committee member Andrew Cockerill has kept the committee informed about local, state, and national efforts to reduce food waste, which is a source of harmful greenhouse gases. He has worked with the Center for Eco Technology and several local businesses to reduce food waste. At least one local town has piloted a residential food waste program.

Newbury Energy once again sponsored an Energy Expo at Newbury's Old Home Day in July. Vendors present included Solaflect (mounted rotating solar), Walco Mechanical (heat pumps), Rocky's Hardware (electric lawn and yard equipment), and Yankee Thermal Weatherizing. A raffle for a composter was held.

Yankee Thermal Weatherizing returned in September to do a NH Saves "Button Up" workshop. The presentation covered building science, "do it yourself" weatherization measures and information about energy audits, weatherization services and appliance rebates offered by NH Saves. Thank you to Tracy Wood for setting up this program.

Several members of the Newbury Energy committee participated in a very successful Kearsarge Window Dressers project, cosponsored by Kearsarge Climate Action and Kearsarge Neighborhood Partners. With the support of Window Dressers of Maine, 209 low-cost insulated window inserts were made for 29 Kearsarge area families. The program was so successful, there is a waiting list for next year. Thanks to Sue Kelley for getting our committee involved in this project.

Our committee has been anxious to communicate to the community any energy incentives offered by the national (IRA) and state government. Information is available on the NH Department of Energy website: [energy.nh.gov](http://energy.nh.gov). Our website will be highlighting programs soon.

Finally, check out the performance of the solar array our committee promoted installing at the Wastewater Treatment Facility in October 2022 on page 79, which provides about 80% of our town's municipal energy.

I continue to be grateful to our hard-working committee members. Joy Nowell rejoined our committee this year and Kate Sample was voted in this January. Our town is fortunate to have such talented and hardworking volunteers. Contact: [newburyenergy@newburynh.org](mailto:newburyenergy@newburynh.org). Website: [newburyenergynh.org](http://newburyenergynh.org).

*Lisa Correa  
Chair*

Andrew Cockerill, Susan Kelley, Tracy Wood, Mary Fuller,  
Steve Remen, Kate Sample, Dan Wolf, members

# Newbury WWTP PV

Town of Newbury WWTP  
Newbury, NH 03255

Energy Performance   **Equivalents**   Installation   Map

Since monitoring began, this system has generated **139,217 kilowatt hours** of clean energy.

## Enough to offset...



000186690

lbs. of CO2 emissions, the main cause of global warming.



000209466

miles worth of CO2 emissions from the average American car.

## Enough power for...



000004743

days of electricity usage in an average American house.



000446208

days using a 13-watt energy-efficient CFL light bulb.

## Historical Society

The Newbury Historical Society (NHS) continued to remain active in 2023. Throughout the year, the NHS was happy to welcome Marilyn Geddes, Sally Harris, Judy LaPorte, Craig MacKenzie, and Patricia Sherman to the Board.

In May, NHS member John Lyons presented a program on the "Newbury Cut" in the Town Office meeting room. During the summer of 1871, a crew worked around the clock to remove the long, steep granite barrier blocking the way to the harbor. One year later, the track to Claremont was completed, and this vital link brought new business to Newbury, carrying the first wave of summer visitors from all around to Lake Sunapee. The program was well attended, and John later presented the same program at the John Hay Estate at The Fells and to the Country Squires in Grantham.



*The Newbury Cut.*

The NHS collaborated with the Center Meeting House on several programs throughout the year, including a joint effort to have a presence at Old Home Day. One program related to vendue, or pauper auctions, which were held throughout New England in the early 1800s. It was the custom to bid off the support of the town's poor and indigent at public auction to the lowest bidder. Town records list the name of each pauper, the name of the successful bidder and the amount the town must pay to the winning bidder. Research in old town records indicated that the Town of Newbury participated in this practice.

It is with regret that the board received a letter of resignation from Gay Sheary. Gay served on the board for many years and was a pivotal part of the Historic House Marker program. Having spent summers in Blodgett Landing at an early age, her historical insights were very valuable to our discussions. Her presence on the board will be missed.

*Paula Falkowski, Deane Geddes, Marilyn Geddes, Sally Harris, Judy LaPorte,  
John Lyons, Craig MacKenzie, Patricia Sherman,  
Bill Weiler (Emeritus) and Margie Weiler  
Board of Directors*

Contact Information: Newbury Historical Society  
P.O. Box 176  
Newbury, NH 03255  
Website: [newburynhhistorical.org](http://newburynhhistorical.org)

## Center Meeting House

The Center Meeting House (CMH) has stood at the center of Newbury both geographically and culturally since the 1830s. The building was restored and is maintained with your help so that it can function as a center for activities which will unite and enrich our community.

Each year the CMH presents a Summer Speaker Series. *HARD TIMES IN THE GRANITE STATE* was the theme for 2023. The season kicked off with the screening of the documentary *THE FORGOTTEN FOREST PRIMEVAL: Rediscovering Mount Sunapee's Old Growth Forest* followed by discussion with the film's makers.

For Old Home Day's Open House, the Newbury Historical Society joined us in mounting a display of historic still photos of old Newbury while a slide show presentation screened on the back wall.

In collaboration with the Newbury Library and the NH Humanities, the CMH presented Steve Taylor's *POOR HOUSES & TOWN FARMS: The Hard Row for Paupers*. We learned about *PAUPER AUCTIONS* from Mary Kronenwetter and recommend reading her book which is available in our library.

Robert B. Perreault's *PUTTING HUMAN FACES ON THE TEXTILE INDUSTRY* showed us the lives the workers of the Amoskeag Manufacturing Co. You will never again look at Manchester's mills in the same way.

The UNH archivist for the Hill Collection presented *ALIEN ABDUCTION*. Betty & Barney Hill and their experience in the White Mountains were the first seriously examined alien encounter and the inspiration for many science fiction movies.

For Halloween, the focus fell on the hard life (and death) on the NH seacoast. J. Dennis Robinson's presentation, *CASE CLOSED ON THE 1873 SMUTTY NOSE AX MURDERS* answered every gory question you could possibly think of about the 19th Century's "MURDER OF THE CENTURY."

The Annual Thanks for Giving event honored three retiring *ENVIRONMENTAL STEWARDS: LAND* (Ausbon Sargent's Debbie Stanley), *LAKE* (LSPA's June Fichter) and *LORE* (The Fell's Susan Warren).

The season ended with caroling before the Annual Lighting of Alice's Tree, the Town Christmas Tree, and then heading over to the Vet's Hall for hot drinks and lots of homemade goodies from the Newbury Beautification Committee.

In addition to the speaker series and annual events, the building is available for others' use. From the Old Home Day church service with the South Newbury Union Church to book club readings, from weddings to memorial services and annual meetings, the Center Meeting House is available for your use. When scheduling your event, remember there is no heat in the building.

We are especially grateful for the new sound system this year which your donations made possible. Our events are free and open to the public. We are a 501© nonprofit and appreciate your continued support.

SEE YOU IN THE SPRING!

*Joy Nowell*  
*Chair*

## **Kearsarge Regional School Board**

### **After Covid**

Kearsarge Regional School District (the District) has moved past the epidemic with classes and extracurricular activities back in full swing. The silver lining of covid related school closures is that the District has expanded its tech and remote learning capacities as part of best practice and in alignment with 21<sup>st</sup> Century learning.

### **Academics**

The District is continuing its focus on Project Based Learning and Competency Based Grading. This allows students to apply their learning to numerous projects to show understanding and application of content and skills to real-life situations.

### **New Superintendent**

After a thorough and comprehensive nationwide search, the School Board is excited to welcome John Fortney as our incoming Superintendent in July 2024.

### **Budget**

After in-depth discussion with the Municipal Budget Committee (MBC) and Administration, the School Board and MBC accepted the third iteration of the budget proposal with a final reduction of about \$500,000 from the bottom line without cuts to services or salaries and benefits.

### **Capital Needs**

The District has contacted an outside firm to conduct a comprehensive analysis of capital needs, which includes the need for new roofs for all schools. Rather than approaching the capital needs piecemeal, the District will put forth a carefully scoped and detailed capital maintenance plan to offer the most effective and prudent use of monies.

### **Thank You!**

As a career educator with an immense passion and value for education, I appreciate this opportunity to serve you and the District as your School Board representative!

*Kristen Schultz  
School Board Representative  
Town of Newbury*

## **Bradford Newbury Sutton Youth Sports**

Bradford Newbury Sutton Youth Sports (BNSYS) had another successful year thanks to the continued support from the Towns of Bradford, Newbury, and Sutton. BNSYS is a 501©3, non-profit organization whose sole mission is to provide quality sports opportunities to area youths while reinforcing the concepts of sportsmanship and team participation.

BNSYS owns and maintains the structures and facilities at Warren Brook Park, located at 164 Old Warner Road in Bradford. Our revenue is derived from fundraising events, program participation fees, donations, and contributions from area towns. Our annual expenses include, but are not limited to, utility bills, liability insurance, athlete medical insurance, team equipment, league fees, uniforms, field/building maintenance, toilet rentals, and scholarships.

### **Facilities**

If you attended any events at our facility, or just drove by, you probably noticed the fantastic condition that our fields were in all season. Mowing was done this year by Nathan Willette.

Under the guidance of our fundraising director Steph Perkins, the fall sports raffle was a booming success again and the annual golf tournament was our biggest fundraiser of the year.

Warren Brook Park was selected to host several league tournaments and jamborees in 2023 to include the Kearsarge Mountain South (KMS) 12U Playoff Tournament, 10U and 8U jamborees, CAS soccer camp and the MVSL soccer jamboree.

Due to the success of the fall raffle and golf tournament we were able to upgrade our fields. Mayo, Raymond, and Emery fields were all leveled, filled in and made the recommended size by Cal Ripken standards for age.

### **Registrations**

2023 was a great year for BNSYS registrations. The year started off with Softball, Baseball, and T-Ball. We were able to field 2 “minors” teams as well as a large turnout for T-ball.

The BNSYS 12U Girls Softball team completed the season by winning the Kearsarge Mountain South Championship, beating Warner in the finals. The 10U and 8U teams also had great seasons, both finishing in second place.

Baseball and T-Ball also had great seasons with the “majors” and “minors” teams advancing in the playoffs.

CAS Soccer Camp (Formerly known as YES Soccer Camp) was a success again this year. Under a new name and leadership, a group of young collegiate athletes from the US and Europe came to Bradford for a week in June and put on a full schedule of drills and scrimmages to help develop our athletes.

Fall soccer registrations were also up from 2022. Congrats to the 5/6 girls’ team who won their playoff bracket and the 5/6 boys’ team for winning theirs as well.

On October 3<sup>rd</sup> we held our 23<sup>rd</sup> Annual Golf Tournament. Thank you to everyone that participated and a huge thank you to all our sponsors and donors. Special thanks to our Albatross sponsors; Northcape Design Build, Colby Insurance, Crown Point Cabinetry, Naughton and Son Recycling, Legacy Mechanical, Mount Sunapee, Appleseed Restaurant, Lumber Barn, and Go Lightly Consignment Boutique and our Eagle sponsors; Old Hampshire Designs, Salt Hill Pub, Barton Insurance, and Stiles & Associates.

Wrestling came back with a small team this year and we look forward to growing the team in the future.

We also added a ski and ride program in partnership with Pat's Peak with Mike Howley as acting ski director.

### **Volunteers**

The success of our program would not be possible without the help of countless volunteers. Thank you to everyone who continues to volunteer and support BNSYS. From the Board to the Directors to the volunteers who run the snack shack during the year, paint the fields, and cut the grass, we are where we are because of all of you.

If you would like to get involved with BNSYS, look at what we have to offer, or think you can help in other ways, please visit our website, <https://bradford-newbury-sutton-youth-sports.sportngin.com/>, or contact one of the Directors. We would love to have you involved in making BNSYS the best youth sports program possible.

There were many additions and changes to the Board in 2023, Jared LaMothe as President, Michael Howley as Vice-President, Christine Parsils as Treasurer, Kailey Roukey as Secretary, Vinny Marzelli as Soccer Director, Tom Gleason as Wrestling Director, and Kayle McElroy as Merchandising Director. In 2024 Mike Howley will also be taking over as Ski Director, Mike Ahearn will be Equipment Director as Amy Cook will be leaving the board, and Steph Perkins will be changing from Fundraising to Softball Director replacing Jeff Glover. Betsy Ahearn will be replacing Steph Perkins as Fundraising Director.

We are still looking for a Field Director.

*Jared LaMothe*  
*BNSYS President*

Executive Board  
Jared LaMothe, President  
Mike Howley, Vice President  
Christine Parsils, Treasurer  
Kailey Roukey, Secretary

Board of Directors  
Betsy Ahearn, Fundraising Director  
Devin Pendleton, Baseball Director  
Steph Perkins, Softball Director  
Vinny Marzelli/Alycia DiMuccio, Soccer Director  
Tom Gleason, Wrestling Director  
Mike Ahearn, Equipment Director  
Vacant, Field Director

## New London Hospital

One of our goals at New London Hospital (NLH) is to ensure long term sustainability so we can continue providing care to our community for years to come. In 2023, while we addressed critical needs in our service lines, we also continued to focus on our most valuable asset: our employees.

We made a definitive effort to invest in the people we employ at NLH and Newport Health Center (NHC). We ensured our employees' wages and benefits were market-competitive—reflecting our commitment to meet their needs as an employer. We take great pride in the quality care we can provide for our community and appreciate the true value of the employees at NLH and Newport Health Center who support and deliver that care.

This commitment to our staff resulted in another positive effect of which we are also pleased to share. Since the beginning of the year, we have hired more than 100 new employees. We have always known NLH and NHC are special places to work and are grateful to be an employer of choice in our region.

### Financials

We are pleased to report that Fiscal Year 2023 (July 2022 through June 2023) featured one of NLH's strongest financial performances in decades. We closed the year with an impressive \$7.3 million operating margin (7.7%), which was \$5 million over budget and 5.3% over the budgeted margin. While these figures are reflective of some strong results in our Radiology, Operating Room and Laboratory Services, the number we are most proud to share is our low employee turnover rate of 9%.

### Primary Care

We also have an encouraging update in our primary care practice, as we recently welcomed several new providers. It has been a challenging couple of years, and we thank you for your patience as we filled these vacancies. Our goal has always been to secure the best people to deliver your care and we are confident that you will be pleased with our new team members. As our new staff work their way into rotations, we look forward to welcoming new patients in our primary care practice.



*Hospital Days 2023*

### Hospital Days

This year's Hospital Days raised thousands of dollars for its beneficiary, Hematology/Oncology Infusion Services. This department provides compassionate and personalized care to our community members living with cancer, blood disorders and other conditions. Thank you to our sponsors, staff and especially, our community, for making the 97th Annual Hospital Days one to remember. It was so refreshing to see our community spirit in full bloom. From the kickoff at our Community Forum on Thursday, through all the activities on Saturday, so many of us came together to share support for NLH and our pride in this special region of New Hampshire.

Our community strengthens and sustains us. Please know how grateful we are for your ongoing support, and that we wish you and yours the very best in 2024.

*Warmly,  
M. Tom Manion  
President and CEO*

Jeff Hollinger, Chair, Board of Trustees

To receive the latest NLH updates including information about upcoming events, important messages to the community and general hospital updates, please visit the bottom of our website homepage and click on “Subscribe to eNews.”



*NLH Infusion Team*

## Lake Sunapee Region Visiting Nurse Association & Hospice

On behalf of the entire team at Lake Sunapee Region VNA & Hospice (LSRVNA), thank you for the opportunity to provide home health, hospice, personal care, clinics, support groups and more in 2023. We remain proud of our organization's culture of respect and our ability to respond to community needs in a complex world. Medicare regulations related to how we care for patients and, in turn, how they are reimbursed changed in consequential ways last year. Responding to these new guidelines, which impact care plans and many processes, is a core focus of our updated strategic plan. While competition for staff, especially nurses, remains fierce, we successfully recruited a significant number of RN Case Managers in 2023. Retention of employees also remained a priority, and we saw an average retention rate last year of 90%, well above industry averages. We continued to offer a variety of meaningful employee benefits such as resources to help defray the cost of health care premiums and the establishment of a well-received car care fund to help staff maintain their vehicles and remain safe on the roads (staff drive 500,000 +/- miles annually delivering care in 25+ area towns!). The past year also welcomed the return of the beloved *Women Who Make A Difference Luncheon* and the much-needed *Good Day Respite Program*. Also in 2023, we created a unique partnership with New London Barn Playhouse to offer innovative workshops to address the needs of caregivers. I am proud to report that for the 12-month period ending September 30, 2023, we served residents of Newbury in the following ways:

- Provided skilled nursing, therapy, hospice, and supportive care to 62 residents.
- Provided free/reduced cost nursing, therapy, and social work visits to residents; visits were also provided under various Medicaid programs (NH Medicaid reimburses at less than 65% of cost).
- Provided 14 months of bereavement programming to hospice families after the death of their loved one at no cost to the family, as well as several support groups to help people through the grieving process.
- With the expertise of both a palliative nurse practitioner and a palliative care registered nurse (LSRVNA is the only local home care agency with these dedicated positions), patients and their families continued to benefit from our Palliative Care Program, helping them understand and navigate advanced illness.
- Foot Care Clinics were offered in six communities, in response to a general lack of access to this important care.

With so many challenges, our gratitude for those who help sustain LSRVNA as an enduring presence is enormous. Our dedicated team of frontline caregivers and behind the scenes employees, as well as generous community partners like you, keep us strong in service to our community. We understand that your funds, like ours, are limited. This makes us even more grateful for your ongoing confidence and your consideration of funding this year. Please do not hesitate to contact me if you have questions or if there are other ways, we may be of service to you and your Town's residents.

*With respect,*  
*Jim Culhane, President & CEO*  
*603-526-4077*  
*jculhane@lakesunapeevna.org*

## **Kearsarge Area Council on Aging, Inc.**

Established in 1992, the Kearsarge Area Council on Aging (COA) has become an important social service organization dedicated to meeting the needs of our communities' seniors, and their families, friends, and neighbors. The mission of COA is to promote, develop, and reinforce programs that support and enhance the health, well-being, dignity, and independence of older people in the nine towns we serve in the greater Kearsarge area.

COA is a focal point for many area seniors who depend on us to help support their independence, help them find their sense of purpose, and provide the opportunity to help others through our many volunteer opportunities. 2023 was a strong year for COA. We had 26 active programs. We collaborated with New London Recreation, The Barn Playhouse, New London Outing Club, Lake Sunapee Region Visiting Nurse Association, Wilmot Red Bard, AmeriCorps, AARP, and Senior Community Service Employment Program.

- The Transportation Program operates with one paid driver funded through many generous grants and the return of many volunteers. This service brings seniors to their physician appointments, grocery store, etc. and is heavily relied on by many isolated individuals.
- The Durable Medical Equipment Program is fully operational and serving the needs of many who are unable to obtain medical equipment elsewhere.
- Daily programs and services are offered within our building and in the community. Many have the new option of Zoom attendance.
- We partner with Lake Sunapee VNA to provide foot care four times a month.
- COA continues to be a resource center to our seniors and their families.

We are proud to be a resource center, operate the second largest free Mobility Lending Equipment Program in New Hampshire, and provide free transportation to our clients in the nine towns we serve. We are fiscally resourceful and operate on a lean budget.

We appreciate our partners, towns, volunteers, members, donors, business sponsors, Board members and staff. It is with their guidance and support that we continue to lead to high levels of health and well-being opportunities for our senior neighbors.

*Respectfully submitted,  
Kelley F. Keith, BA, MS  
Executive Director*

**Community Action Program  
Belknap-Merrimack Counties**

The Community Action Program Belknap-Merrimack Counties (CAP) operates a resource center open to Newbury residents in Warner, NH. This CAP Resource Center is funded primarily from three main sources: local tax dollars in conjunction with funding from the Electric Assistance Program (via the state utility companies) and the Low-Income Home Energy Assistance Program (a federal program also known as Fuel Assistance Program). The Center is the local service delivery network for agency programs in your community. The local support of our Center is vital for us to continue intake, referral, contact, and support with residents of your community.

We have compiled data regarding Agency programs accessed by Newbury residents, including the number of residents served and the dollar amount of assistance provided through the work of the Center staff. In the most recent program year, CAP served more than 41 Newbury households and, through fuel and electric assistance, provided \$68,933.43 worth of service dollars to residents in Newbury.

We thank you for your continued interest and support of our programs.

**ENERGY ASSISTANCE PROVIDED – The center staff provide direct service.**

PROGRAM	Description	Units of Service	Value
Fuel Assistance Program	Assists income eligible households with cost of energy during prime heating season. This year, benefits were also given to assist with cooling costs.	Enrolled: 41 households 79 people	\$56,471.85 – heat
Electric Assistance Program	Assists income eligible households by providing a specific tier of discount ranging from 8% to 76% off electric bills.	Enrolled: 27 households	\$10,825.85 amount of discount
Other Energy Rental Assistance Program	Smaller programs many include disconnection prevention, state energy emergency programs.	3 household	\$1,635.73

**HOUSING ASSISTANCE – The center staff frequently refer clients to these programs.**

PROGRAM	Description	Units of Service	Value
NH Emergency Rental Assistance Program	This covid-relief program provided funds for income-eligible households with rent and other housing expenses	Enrolled: 4 households	\$32,636.49  Paid in rent and housing expenses

*Leah Richards,  
Director, Energy and Area Resource Centers*

## Ausbon Sargent Land Preservation Trust

The mission of the Ausbon Sargent Land Preservation Trust (Ausbon Sargent) is to protect the rural character of the twelve towns of the Mount Kearsarge/Ragged/Lake Sunapee region, through land conservation, stewardship, and community engagement. This area includes the towns of Andover, Bradford, Danbury, Goshen, Grantham, New London, Newbury, Springfield, Sunapee, Sutton, Warner, and Wilmot. Since our founding in 1987, Ausbon Sargent has completed 165 projects and protected 13,541 acres – including sixteen working farms and over eight miles of lake frontage. Each of these conservation lands provides for public benefits in the form of a forest, farm, wetland, or open space conservation and two-thirds of these properties offer public access.

Quality of life is very important to the residents of New Hampshire and the state consistently ranks in the top ten as one of the best places to live in the United States. Contributing to this ranking are our clean water, scenic places, and our opportunities for outdoor recreation. Open spaces also contribute significantly to the economic well-being of the State and our communities.

Ausbon Sargent has had a busy year of completing land projects, working on others in various stages of completion, bringing awareness to land protection, and stewarding the 165 projects under our care. We completed two land projects, which included the 125.5-acre Pound Woodland Preserve in Wilmot, and the 71.66-acre Bradford Bog Headwaters property in Bradford. The Land Trust also donated a conservation easement to the Society for the Protection of NH Forests on the Messer Farm property in New London, further insuring its protection, forever. 2023 has also been a year of transition, as we honored the remarkable legacy of Debbie Stanley, our first Executive Director, who retired in June after 35 years leading Ausbon Sargent. We also created and filled the new position of Stewardship and Outreach Coordinator.



*Conservation Easement Monitors walk the bounds of the 63-acre Bensley/Bassi property in Newbury.*

*Photo Courtesy Chris McKee*

This summer, we held lots of hikes and other events as the threat of covid lessened. We collaborated with Lake Sunapee Protective Agency (LSPA), local Conservation Commissions, The Council on Aging, Woodcrest Village, and Tracy Memorial Library on outings and presentations to showcase and connect people with the wonderful properties we preserve. We held hikes in Bradford, Wilmot, Grantham, New London, Sutton, and Springfield. For the first time, we held a rail trail bike ride in Andover. A new snowshoe trail guide was created for this winter and can be downloaded from our website! A butterfly program was offered at LSPA last March, in preparation for springtime pollinator gardens, and we held volunteer training workshops for people who wished to become conservation easement monitors. In addition to these activities, which are open to all, we held our Volunteer Appreciation party at LSPA, we resumed the in-person version of the ever-popular Progressive Dinner, and we were thrilled to hold our holiday party at the beautiful and historic Livery in Sunapee Harbor. It has been a pleasure for the board and staff to be able to hold events and activities in so many of the towns we serve.

Ausbon Sargent is thankful to have the assistance of over 200 volunteers who help with easement monitoring, committee support, and clerical work. Your community members help to protect these special places in many ways as members, conservation easement donors, volunteer easement monitors, and

participating in various committees at the Land Trust. They also encourage town officials throughout our 12-town region to conserve our rural character by supporting land conservation.

Our website [www.ausbonsargent.org](http://www.ausbonsargent.org) indicates which of the land trust's protected properties have trails open to the public for hiking, cross-country skiing, and snowshoeing, and includes trail maps, printable hiking challenges, and driving directions. Be sure to look under the heading "Connect with the Land" for these details. Our calendar of events for the winter season is also available on our website, so take a look and join us! For information on all of Ausbon Sargent's protected properties, please visit our website and join our email list. Find us on Instagram and be sure to "Like" us on Facebook!

We are grateful to the residents and friends of Newbury for their support, and we look forward to future events, collaborations, and land projects within the town.

*Respectfully submitted,  
Ben Wallace  
Executive Director*

Board of Trustees

Robin Albing, Lisa Andrews, Aimee Ayers, Chuck Bolduc, Laurie DiClerico, Susan Ellison, Lexi Garcia, Deborah Lang, Russ Moore, Jim Owers, Mike Quinn, Diane Robbins, Steve Root, Bob Zeller

Staff

Ben Wallace, Executive Director  
Andy Deegan, Land Protection Specialist  
Anne Payeur, Stewardship Manager  
Jen Deasy, Operations Manager  
Kristy Heath, Development and Communications Coordinator  
Glennie LeBaron, Outreach and Stewardship Coordinator  
Susie Moore, Bookkeeper

## **Lake Sunapee Protective Association**

Lake Sunapee Protective Association (LSPA), founded in 1898, is dedicated to preserving and enhancing the environmental integrity of the Lake Sunapee region, especially its lakes and watersheds, through education, research, and collaborative action. LSPA's vision is that our lakes and surrounding watersheds remain vibrant and environmentally sustainable because our communities engage in sound stewardship. Our work is supported primarily through contributions from our 900+ members. Federal, state, and local grants provide additional funding, and three towns, Sunapee, Newbury, and New London, contribute annually towards our efforts to prevent invasive species infestations.

LSPA's Center for Lake Studies has served as a meeting place, educational center, and research facility, catalyzing the interactions that make our work successful. Our doors are open at 63 Main Street in Sunapee Harbor from 9:00 a.m. to 5:00 p.m. Monday through Friday, with educational displays and information for residents and visitors freely available. Information about upcoming events and volunteer opportunities can be found on our website: <https://www.lakesunapee.org/>.

In 2023 our staff worked alongside nearly 200 volunteers and dozens of collaborating organizations on a wide range of initiatives aimed at improving the environmental integrity of our lakes, streams, and rivers.

### **Invasive Species Monitoring and Prevention**

Since 2000 LSPA has provided courtesy boat inspections at boat ramps on Lake Sunapee to prevent invasive species introductions. This program has been successful, and Lake Sunapee remains one of the few lakes in New Hampshire without infestations of invasive variable milfoil, curly-leaf pondweed, fanwort, Asian clams, or spiny water fleas. NH LAKES administers the state-wide Lake Host program, with LSPA hiring and supervising the Lake Hosts for the five boat ramps on Lake Sunapee. LSPA membership donations provide more than half of the funding for this program, and the remainder is covered by grants from the towns of Newbury, New London, and Sunapee, along with a grant from NH LAKES. In 2023, twelve paid and three volunteer Lake Hosts worked over 2,400 hours conducting more than 5,000 inspections at five boat ramps on Lake Sunapee. There were no invasive species found on boats entering or leaving Lake Sunapee this year.

The second line of defense in preventing invasive species from entering the lake is our Invasive Watch program. Volunteers in this program perform monthly surveys from July to September while swimming, kayaking, stand up paddle boarding (SUP), or snorkeling. A total of 38 Invasive Watch areas were surveyed by LSPA staff and 46 volunteers in 2023 and no invasive species were detected.

### **Watershed Management Plan Implementation**

LSPA's 2020 – 2030 Watershed Management Plan outlines approaches to improve water quality by reducing nutrient input (primarily phosphorus) into lakes and streams in the Lake Sunapee Watershed. Excess nutrients are known to lead to toxic cyanobacteria blooms, algal blooms, reduced water clarity and lower oxygen levels which can harm aquatic life. The plan consists of 31 actions that use strategies including: Education and Outreach, Research, Monitoring and Assessment, Land Conservation, Land Use Regulation, Zoning and Ordinances.

This year LSPA Watershed Director, Geoff Lizotte, coordinated a grant funded project with the Granliden Community Association (GCA) in Sunapee that addressed road and beach erosion which was degrading Lake Sunapee's high-quality waters. GCA implemented some of the stormwater project components while a professional site work contractor completed the bulk of the work which involved the construction of grass swales, sediment traps and an earthen berm planted with native shrubs and groundcover. LSPA also coordinated a grant funded project at Pine Cliff Road in Newbury with the Town Highway Department that addressed soil erosion and sedimentation along the road. The Newbury Highway Department took on the

construction phase of the project, installing sediment traps, check dams, infiltration trench and a paved swale all of which slow down stormwater runoff and drop out sediment, ultimately reducing phosphorus levels in Lake Sunapee. Completion of these projects help meet the water quality goal of reducing downstream phosphorus levels in Lake Sunapee. Funding for both projects was provided in part by a Watershed Assistance Grant from the New Hampshire Department of Environmental Services (NHDES) with Clean Water Act Section 319 funds from the U.S. Environmental Protection Agency (EPA).

2023 marked the third year for LSPA's Watershed Wise Program, which encourages land stewardship practices that benefit water quality in streams, lakes, and ponds in the Lake Sunapee Watershed. A total of six residents participated in the program this year by completing a self-assessment which was followed up with a free property evaluation performed by LSPA to determine if standards were met to acquire Watershed Wise Partner status. Landowners who did not meet these standards were provided with information about what they could change to achieve Watershed Wise Partner status. More information about the program can be found at [www.lakesunapee.org/ww-intro](http://www.lakesunapee.org/ww-intro).

LSPA's public awareness campaign, "Let's be Clear," reached 12 groups this year. This effort, spearheaded by volunteers from LSPA's Watershed Committee, helped to spread awareness of simple actions that can be taken by homeowners to protect water quality. Please visit <https://www.lakesunapee.org/lets-be-clear> for more information.

### **Water Quality Monitoring**

The LSPA Water Quality Lab is housed at Colby-Sawyer College (CSC) and is a collaborative effort of CSC, LSPA, and NHDES. It is the only satellite lab for the NH Volunteer Lake Assessment Program (VLAP) that is currently in operation. In 2023, the lab conducted over 4,100 tests on 934 water samples taken from Lake Sunapee and 24 other waterbodies in the region. In Lake Sunapee, 19 family volunteers, LSPA interns, and staff collected water samples. These samples were collected monthly in Lake Sunapee at the four deep sites, eight cove sites and 30 tributary locations. LSPA staff also collected one winter sampling through the ice in February 2023. Water sample analyses include pH, Acid Neutralizing Capacity, Conductivity, Turbidity, Chloride, Chlorophyll-a, *E. coli* and Total Phosphorus. The data is used to track short and long-term trends occurring in watershed lakes, ponds, and streams.

For additional information about LSPA's work including our scientific research and environmental education programs, please visit our website <https://www.lakesunapee.org/>.

*Elizabeth Harper*  
*Executive Director*

## Upper Valley Lake Sunapee Regional Planning Commission

Local to communities: Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) staff have worked with several municipalities in planning circuit rider work and GIS support and provided technical assistance on transportation-related projects. Staff have assisted municipalities with successful grant writing and completed plans such as hazard mitigation plans, natural resource inventories, and master plans.

### Housing

- UVLSRPC continued to fight our region's housing challenges by assisting communities in receiving grant funds and facilitating regulatory audits and updates. We have also expanded our housing work and hired a Housing Navigator that is assisting communities with outreach and addressing various interests in the housing conversation. For more information on our housing work visit <https://www.uvlsrpc.org/housinguvls/>.

### Transportation

- UVLSRPC has the knowledge and expertise in Regional Transportation. Our team has provided technical assistance to over 20 projects of regional priority to advance them toward implementation. This effort resulted in at least 3 funding awards for construction. Our goal is to bring more transportation funds to the Upper Valley Region through project development and technical assistance. Our team is also in the final stages of updating the Region's Long-Range Transportation Plan that showcases both capital and non-capital strategies to improve the region's transportation system. <https://www.uvlsrpc.org/projects/transportation/regional-corridor-transportation-plan/>

### Project Highlights

- UVLSRPC has been awarded funding and has worked extensively on brownfields priorities, solid waste management, composting and food scraps, clean transportation, Sullivan County Trails, stream and culvert assessments, lead paint reduction, and creating a new stormwater program. UVLSRPC will continue to serve its member communities by addressing the region's highest priorities.

Connect with us at [info@uvlsrpc.org](mailto:info@uvlsrpc.org) or 603-448-1680.

*Meghan Butts*  
*Executive Director*  
*[mbutts@uvlsrpc.org](mailto:mbutts@uvlsrpc.org)*

**Resident Birth Report  
01-01-2023 through 12-31-2023**

<b><u>Child's Name</u></b>	<b><u>Birth Date</u></b>	<b><u>Father's/Partner's Name</u></b>	<b><u>Mother's Name</u></b>
Orlando, Atticus Clayton	01/10/2023	Orlando, Daniel Newton	Orlando, Hayley Lynn
Hubbard, Milo Jon	03/08/2023	Hubbard, Jacob Calvin	Rodd-Hubbard, Bethany Lorna
Kasregis, Calvin William	03/16/2023	Kasregis, David Brett	Kasregis, Sara Beth
Boerma, Hobie Lee	04/01/2023	Boerma, Michael Engel	Boerma, Brittany Leigh
Robart, Amelia Summers	05/18/2023	Robart, Nicholas Peterson	Robart, Leah Summers
Berwick, Niko Reed	06/02/2023	Berwick, Stephen Andrew	Berwick, Hannah Elizabeth
Souders, Cecilia Marie	07/21/2023	Souders, Ian Douglas	Souders, Tasha Terre' Anne
Schroeder, Hazel Rose	08/27/2023	Schroeder, Peyton Randy	Schroeder, Mackenzie Kathryn
Bready, Benson Reed	10/19/2023	Bready, Sean Patrick	Bready, Kayla Elizabeth
Thorne, Radika Starling	11/07/2023	Thorne, Matthew Benjamin	Thorne, Lila Trowbridge
Fay, Liam Michael	11/07/2023	Fay, Jason Reid	Fay, Ashley Nicole
Workman, Kinsley Rose	12/10/2023	Workman, Corey Robert	Sweeney, Nina Rebecca

**Resident Marriage Report  
01-01-2023 through 12-31-2023**

<b>Person A's <u>Name/Residence</u></b>	<b>Person B's <u>Name/Residence</u></b>	<b><u>Date Of Marriage</u></b>
Russell, Jonathan Colby Newbury, NH	Partridge, Danielle Ann Newbury, NH	05/09/2023
Kuhre, Brandon Louis Cornish Flat, NH	Gissler, Jenna Marie Newbury, NH	06/10/2023
Faria, Kevin Framingham, MA	Baker, Lyuba Alexey Newbury, NH	07/15/2023
Moulton, Brian Hugh Newbury, NH	Diaz, Mary Ellen Newbury, NH	07/21/2023
Tanner, Christopher Kenneth Newbury, NH	Downey, Samantha Mae Newbury, NH	08/01/2023
Messina, Daniel Fred Newbury, NH	Robinson, Amy Elysse Newbury, NH	08/07/2023
Waldman, Zachary Aaron Brooklyn, NY	Newman, Paige Mackay Newbury, NH	08/27/2023
Lovett, Arthur Thomas Newbury, NH	Cady, Debora Ann Newbury, NH	09/20/2023
Tassinari, Michael Joseph Newbury, NH	Morcom, Lisa Marie Newport, NH	10/13/2023

**Resident Death Report  
01-01-2023 Through 12-31-2023**

<u>Decedent's Name</u>	<u>Death Date</u>	<u>Father's Name</u>	<u>Mother's Name</u>
Regan III, William Aloysius	01/02/2023	Regan Jr, William	Sullivan, Geraldine
Croteau, Shawn M	01/16/2023	Croteau, John	Kelly, Rosemary
Lynch, Dylan T	02/17/2023	Lynch, Mark	Baldwin, Joanne
Winslow, James Albert	02/21/2023	Winslow, Edward	Smith, Eleanor
Brooks, Louise	02/26/2023	Ewaschuk, Michael	Royak, Katherine
Ritchie, Alan Parker	02/26/2023	Ritchie, Warren	Simons, Myrna
Foley, Marjorie Irene	03/13/2023	Jetter, Harry	Hildebrandte, Helen
Dugdale, Thomas William	04/14/2023	Dugdale, Thomas	Elsey, Anna
O'Brien Jr, Joseph Thomas	05/02/2023	O'Brien, Joseph	Dowling, Elizabeth
Fowler, Carolyn Ann	05/11/2023	Unknown	Fowler, Bertina
Garcia, Steven M	06/15/2023	Garcia, Tito	Perrea, Beatrice
Binette, Roger A	06/20/2023	Binette, Alfred	Saucier, Angelina
Stumpf, Eric Louis	06/24/2023	Stumpf, Warren	Unknown, Marguerite
Winter, Steven Jay	07/15/2023	Winter, Oswald	Stordeur, Anne
Flanders, John L	07/21/2023	Flanders, Charles	Holmes, Lois
Guterl, Thomas F	08/28/2023	Guterl, Francis	Donnelly, Ruth
Powell, Linda Darine	09/05/2023	Knight, Douglas	Reed, Marjorie
Ragazzo, Robert P	10/15/2023	Ragazzo, Alfred	Ragusa, Vivian
Morse, Marilyn L	10/25/2023	Sawyer, Harold	Libby, Mildred
Morrow, Doris L	10/27/2023	Hills, Cecil	Monk, Mildred
Mayer, Robin J	10/30/2023	Mayer Jr, Joseph	Dennis, Rose
Billings, Barbara M	11/15/2023	McLeod, Herbert	Ringer, Gladys
Sanders, Barbara A	11/16/2023	Beard, Harold	Jewell, Carolyn
Kaelin, Susan R	12/16/2023	Roberts, Clifford	Ashley, Ety
Clark, Bruce D	12/18/2023	Clark, Forrest	Gillmor, Edna

# Newbury, NH



Community Contact	Town of Newbury Diane Ricciardelli, Town Administrator PO Box 296 Newbury, NH 03255
Telephone	(603) 763-4940
Fax	(603) 763-5298
E-mail	dricciardelli@newburynh.org
Web Site	www.newburynh.org/
Municipal Office Hours	Selectmen: Monday through Friday, 8-4; Town Clerk/Tax Collector: Monday, 1-7, Tuesday to Friday, 8-12 and 1-3:45
County	Merrimack
Labor Market Area	New London, NH LMA
Tourism Region	Dartmouth-Lake Sunapee
Planning Commission	Upper Valley Lake Sunapee
Regional Development	Capital Regional Development Council
Election Districts	
US Congress	District 2
Executive Council	District 2
State Senate	District 5
State Representative	Merrimack County District 7

**Incorporated:** 1778

**Origin:** Situated at the south end of Lake Sunapee, this town has had many names. The original grant by the Masonian Proprietors in 1753 named it Dantzic, after the Baltic seaport. A separate grant on adjoining land, the first provincial grant in 1754, was called Hereford, in honor of Edward Devereaux, Viscount Hereford. The grant was renewed in 1772 as Fishersfield, after Governor John Wentworth's brother-in-law John Fisher, and included both the Dantzic and Hereford grants. Fishersfield was incorporated in 1778 upon request of residents. The name was changed to Newbury in 1837, as suggested by settlers originally from Newbury, Massachusetts.

**Villages and Place Names:** Blodgett Landing, Edgemont, Mount Sunapee, Pine Cliff, South Newbury, Box Corner, Chalk Pond

**Population, Year of the First Census Taken:** 331 residents in 1790

**Population Trends:** Population change for Newbury totaled 1,693 over 50 years, from 509 in 1970 to 2,202 in 2020. The largest decennial percent change was an 89 percent increase from 1970 to 1980. The town's population increased by six percent from 2010 to 2020. The 2022 Census estimate for Newbury was 2,242 residents, which ranked 132nd among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2022 (US Census Bureau):** 62.2 persons per square mile of land area. Newbury contains 35.8 square miles of land area and 2.3 square miles of inland water area.



Economic & Labor Market Information Bureau, NH Employment Security, October 2023. Community Response Received 6/01/2023

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

<b>MUNICIPAL SERVICES</b>	
Type of Government	Selectmen
Budget: Municipal Appropriations, 2023	\$9,769,011
Budget: School Appropriations, 2020-2021	\$8,227,333
Zoning Ordinance	1958/18
Master Plan	2017
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Board

<b>Boards and Commissions</b>	
Elected:	Selectboard; Planning; Zoning; Library; Cemetery; Trust Funds
Appointed:	Conservation; Recreation
Public Library	Newbury Public

<b>EMERGENCY SERVICES</b>	
Police Department	Full-time
Fire Department	Part-time
Emergency Medical Service	Part-time

Nearest Hospital(s)	Distance	Staffed Beds
New London Hospital, New London	8 miles	25

<b>UTILITIES</b>	
Electric Supplier	Eversource Energy
Natural Gas Supplier	None
Water Supplier	Chalk Pond; private wells

Sanitation	Private septic & municipal
Municipal Wastewater Treatment Plant	Limited
Solid Waste Disposal	
Curbside Trash Pickup	None
Pay-As-You-Throw Program	No
Recycling Program	Voluntary

Telephone Company	Consolidated; TDS Telecom
Cellular Telephone Access	Yes
Cable Television Access	Yes
Public Access Television Station	Yes
High Speed Internet Service: Business	Yes
Residential	Yes

<b>PROPERTY TAXES</b> (NH Dept. of Revenue Administration)	
2022 Total Tax Rate (per \$1000 of value)	\$11.38
2022 Equalization Ratio	72.4
2022 Full Value Tax Rate (per \$1000 of value)	\$ 8.23

2022 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	95.5%
Commercial Land and Buildings	3.8%
Public Utilities, Current Use, and Other	.7%

<b>HOUSING</b> (ACS 2017-2021)	
Total Housing Units	1,521
Single-Family Units, Detached or Attached	1,419
Units in Multiple-Family Structures:	
Two to Four Units in Structure	31
Five or More Units in Structure	48
Mobile Homes and Other Housing Units	23

<b>POPULATION (1-YEAR ESTIMATES/DECENNIAL)</b>		(US Census Bureau)
Total Population	Community	County
2022	2,242	156,020
2020	2,172	153,808
2010	2,072	146,445
2000	1,712	136,716
1990	1,351	120,618
1980	961	98,302

<b>DEMOGRAPHICS</b>		<b>AMERICAN COMMUNITY SURVEY (ACS) 2017-2021</b>	
Population by Gender			
Male	972	Female	940

Population by Age Group	
Under age 5	101
Age 5 to 19	341
Age 20 to 34	229
Age 35 to 54	461
Age 55 to 64	365
Age 65 and over	415
Median Age	48.7 years

Educational Attainment, population 25 years and over: 1,373	
High school graduate or higher	99.1%
Bachelor's degree or higher	61.5%

<b>INCOME, INFLATION ADJUSTED \$</b>		(ACS 2017-2021)
Per capita income		\$49,521
Median family income		\$110,909
Median household income		\$101,989

Median Earnings, full-time, year-round workers	
Male	\$86,375
Female	\$54,405

Individuals below the poverty level	2.8%
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<b>LABOR FORCE</b>		(NHES - ELM)
Annual Average	2012	2022
Civilian labor force	1,116	1,150
Employed	1,070	1,126
Unemployed	46	24
Unemployment rate	4.1%	2.1%

<b>EMPLOYMENT &amp; WAGES</b>		(NHES - ELM)
Annual Average Covered Employment	2012	2022
Goods Producing Industries		
Average Employment	n	177
Average Weekly Wage	n	\$1,711

Service Providing Industries		
Average Employment	n	2,238
Average Weekly Wage	n	\$1,079

Total Private Industry		
Average Employment	493	2,415
Average Weekly Wage	\$ 411	\$1,125

Government (Federal, State, and Local)		
Average Employment	62	230
Average Weekly Wage	\$ 485	\$ 905

Total, Private Industry plus Government		
Average Employment	555	2,644
Average Weekly Wage	\$ 419	\$1,106

If "n" appears, data do not meet disclosure standards.

**EDUCATION AND CHILD CARE**

Schools students attend: **Grades K-12 are part of Kearsarge Regional (Bradford, Newbury, New London, Springfield, Sutton, Warner, Wilmot)** District: **SAU 65**

Career Technology Center(s): **Concord Regional Technical Center**

Educational Facilities (Includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools				
Grade Levels				
Total Enrollment				

Nearest Community College: **River Valley**

Nearest Colleges or Universities: **Colby-Sawyer; Magdalen College**

2022 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing) Total Facilities: Total Capacity:

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Mount Sunapee Resort	Recreation area	150	1947
Baker Hill Golf Club	Golf Course	20	2002
Best Western Sunapee Lake Lodge	Motel	25	2000

**Employer Information Supplied by Municipality**

**TRANSPORTATION (distances estimated from city/town hall)**

Road Access	US Routes	
	State Routes	<b>103, 103A, 103B</b>
Nearest Interstate, Exit		<b>I-89, Exits 12 - 12A</b>
	Distance	<b>8 miles; 10 miles</b>
Railroad		<b>No</b>
Public Transportation		<b>No</b>
Nearest Public Use Airport, General Aviation		
	<b>Parlin Field, Newport</b>	Runway <b>3,450 ft. asphalt</b>
	Lighted? <b>No</b>	Navigation Aids? <b>No</b>
Nearest Airport with Scheduled Service		
	<b>Lebanon Municipal</b>	Distance <b>34 miles</b>
	Number of Passenger Airlines Serving Airport	<b>1</b>
Driving distance to select cities:		
	Manchester, NH	<b>39 miles</b>
	Portland, Maine	<b>131 miles</b>
	Boston, Mass.	<b>89 miles</b>
	New York City, NY	<b>267 miles</b>
	Montreal, Quebec	<b>228 miles</b>

**COMMUTING TO WORK (ACS 2017-2021)**

Workers 16 years and over	
Drove alone, car/truck/van	<b>79.2%</b>
Carpooled, car/truck/van	<b>3.2%</b>
Public transportation	<b>0.0%</b>
Walked	<b>0.9%</b>
Other means	<b>0.0%</b>
Worked at home	<b>16.7%</b>
Mean Travel Time to Work	<b>33.0 minutes</b>
Percent of Working Residents	
Working in community of residence	<b>32.6%</b>
Commuting to another NH community	<b>59.9%</b>
Commuting out-of-state	<b>7.5%</b>

**RECREATION, ATTRACTIONS, AND EVENTS**

X	Municipal Parks
	YMCA/YWCA
	Boys Club/Girls Club
X	Golf Courses
X	Swimming: Indoor Facility
X	Swimming: Outdoor Facility
	Tennis Courts: Indoor Facility
X	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
X	Museums
	Cinemas
	Performing Arts Facilities
X	Tourist Attractions
X	Youth Organizations (i.e., Scouts, 4-H)
	Youth Sports: Baseball
X	Youth Sports: Soccer
	Youth Sports: Football
X	Youth Sports: Basketball
	Youth Sports: Hockey
X	Campgrounds
X	Fishing/Hunting
X	Boating/Marinas
X	Snowmobile Trails
X	Bicycle Trails
X	Cross Country Skiing
X	Beach or Waterfront Recreation Area
X	Overnight or Day Camps

Nearest Ski Area(s): **Mount Sunapee**

Other: **Fells Historic Site; Stoney Brook Sanctuary; NH Craftsman Fair; Newbury Old Home Day**

**TOWN OF NEWBURY**  
**Annual Town Meeting**  
**March 14, 2023**

The March 14, 2023, Town Election was postponed to March 28, 2023, due to inclement weather.

On March 28, 2023, Moderator Christie called the meeting to order at 11:00 a.m. The ballot boxes were examined and confirmed to be empty.

**ARTICLE 1. To choose all necessary town officers for the ensuing year.**

**Motion was made and seconded to adopt Article 1 as read.** No discussion followed.

**ARTICLE 2. To act upon amendments to the zoning ordinances proposed by the Planning Board.**

**Motion was made and seconded to adopt Article 2 as read.** No discussion followed.

Moderator Christie opened the polls at 11:05 a.m. Voting commenced.

Moderator Christie closed the polls at 7:00 p.m. Counting of ballots commenced. Results of the ballot vote are as follows:

Selectboard – 3 Years  
Kristen Schultz – 178  
Alison G. Kinsman – 126  
Russell L. Smith – 115

Treasurer – 3 Years  
Jennifer Goin – 347

Trustee of Trust Funds – 3 Years  
Paulette Lowe – 18

Library Trustee – 3 Years  
Todd Maily – 348

Cemetery Trustee – 3 Years  
Deane B. Geddes – 351

Planning Board – 3 Years  
(vote for two)  
M. Darren Finneral – 300  
Christopher Hernick – 290

Zoning Board of Adjustment – 3 Years  
(vote for two)  
David Blohm – 305  
Larry A. Briggs – 275

Zoning Board of Adjustment – 1 Year  
Katheryn C. Holmes – 324

Planning Board Proposed Amendment No. 1  
Yes – 346      No – 56

Planning Board Proposed Amendment No. 2  
Yes – 281      No – 114

Planning Board Proposed Amendment No. 3  
Yes – 270      No – 121

Planning Board Proposed Amendment No. 4  
Yes – 235      No – 145

Planning Board Proposed Amendment No. 5  
Yes – 235      No – 53

Planning Board Proposed Amendment No. 6  
Yes – 346      No – 42

Kearsarge Regional School District – 1 Year  
Newbury:                      Derek D. Lick – 313  
District-wide:                Derek D. Lick – 2,030

Question 1  
Newbury:                      A – 222              B – 123  
District-wide:                A – 1,532            B – 711

Question 2  
Newbury:                      Yes – 281            No – 112  
District-wide:                Yes – 1,858           No – 551

Question 3  
Newbury:                      Yes – 293            No – 101  
District-wide:                Yes – 1,959           No – 474

Question 4  
Newbury                        Yes – 290            No – 105  
District-wide:                Yes – 1947           No – 491

**Business Meeting**  
**March 15, 2023**

Selectman Wheeler introduced Moderator Christie and thanked all departments, organizations, Vail Resort, and the townspeople for their contributions to the annual business meeting. He also recognized Ed Thorson for his years of service to the Town as a Selectboard member.

Paulette Lowe, Police Department Building Renovation Committee Member, gave an update on the progress of the Police Department renovation. There is a new contractor, Turnstone Corp., out of Milford NH. Building activity is anticipated to begin in May and should be finished in approximately six months.

Moderator Christie opened the meeting at 7:05 p.m. and led the Pledge of Allegiance.

Moderator Christie explained that the Election for town officers will be held March 28, 2023 from 11:00 a.m. to 7:00 p.m. at the town office building due to inclement weather. She reviewed the Moderator's Rules and meeting conduct printed in the Town Report.

Motion was made and seconded to adopt the Moderator's Rules as read. No discussion.

VOTE: All in favor. Moderator's Rules were adopted as read.

Motion was made and seconded to approve the Town Meeting minutes from March 2022.

VOTE: All in favor. Motion passed.

**ARTICLE 3: To see if the Town will vote to raise and appropriate the sum of two million four hundred fifty one thousand dollars (\$2,451,000) for the construction of and other related expenses for the library addition (the "Project"), and to authorize the Selectboard to issue not more than one million eight hundred fifty one thousand dollars (\$1,851,000) of bonds and/or notes in compliance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Selectboard to issue, negotiate, sell, and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the Selectboard to apply for, obtain, accept and expend federal, state, or other aid, if any, which may be available for the Project and to comply with all laws applicable to the Project; and to authorize the Selectboard to take any other action or to pass any other vote relative thereto. The remaining six hundred thousand dollars (\$600,000) required for the Project will be funded by a donation from the Newbury Library Foundation. A 3/5 ballot vote is required. (Recommended by the Selectboard).**

**Selectperson Thorson made a motion to adopt Article 3 as read. Selectperson Lord seconded the motion.** Discussion followed.

Jean Palleiko, Chair of the Library Foundation, presented the library addition power point proposal with an outside and inside view. She reviewed the activities and services provided by the library. The cost of the addition to the taxpayers after the Library Foundation's contribution calculates to \$11.00/year per \$100,000 of property valuation. The cost to the Town for the project is guaranteed by the contractor, Milestone Engineering and Construction, not to increase.

**Marty Newell made a motion to call the question. Motion was seconded.**

Moderator Christie explained that a 2/3 vote is required to call the question. However, since Dick Wright was in line to speak when the question was called, as per the Moderator's Rules adopted at the beginning of the meeting, Mr. Wright is allowed to speak prior to the vote on calling the question.

Mr. Wright commented that in 1950, he remembers five gas stations, three grocery stores, two libraries, two schools and several civic and social organizations. The only thing that has been constant is the library.

In past years, the Town has been diligently voting on needed services. The library is the last cog in the wheel, and it needs to be done. Mr. Wright commented that people are social animals, and the library has fulfilled its function. He encouraged the voters to vote yes on the library.

**VOTE on calling the question: Majority in favor.**

Moderator Christie informed the voters that this article needs 3/5 affirmative to pass, and she explained the process for casting the Yes/No ballot. Polls were opened at 7:37 p.m.

**ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of \$5,599,703 for general operations:**

<b>ANNUAL BUDGET</b>	<b>2022</b>	<b>Difference</b>	<b>2023</b>
Executive	335,538	21,557	357,095
Elections	10,802	-2,223	8,579
Financial Administration	722,261	40,678	762,939
Legal Expenses	23,000	0	23,000
Personnel Administration	4,800	0	4,800
Planning	56,566	3,235	59,801
Zoning	21,764	1,657	23,421
General Government Buildings	90,558	5,893	96,451
Cemeteries	26,150	1,000	27,150
Insurance	65,513	9,896	75,409
Other General Government	13,600	100	13,700
Police Department	724,503	77,631	802,134
Fire Department	295,898	41,026	336,924
Forest Fire	1,196	38	1,234
Code Enforcement	80,408	59,141	139,549
Emergency Management	5,125	400	5,525
Highway Maintenance	801,515	89,419	890,934
Highway Reconstruction	235,000	0	235,000
Street Lighting	6,000	0	6,000
Transfer Station	459,447	2,936	462,383
Health Agencies	75,918	2,325	78,243
Welfare	24,130	562	24,692
Information Booth	8,552	534	9,086
Parks and Recreation	123,155	6,558	129,713
Library	254,516	26,809	281,325
Conservation Commission	5,055	185	5,240
Historical Society	2,000	0	2,000
Tax Anticipation Notes	100	0	100
Sewer Department	313,057	15,532	328,589
Bond/Note Principal	115,000	38,875	153,875
Bond/Note Interest	110,865	57,873	168,738
Safety Communication Services	73,923	12,151	86,074
Capital Outlay	0	0	0
<b>TOTAL</b>	<b>5,085,915</b>	<b>513,788</b>	<b>5,599,703</b>

**Selectperson Lord made a motion to adopt Article 4 as read. Selectperson Wheeler seconded the motion.** Discussion followed.

Dennis Pavlicek, Town Administrator, reviewed the budget line items and explained the increases and decreases. He called on the Department Heads to explain their individual budgets.

Peter Mitchell asked why the Parks and Recreation line item is so high. He stated he has tried to reach the recreation advisory committee but was told there is not a committee, consequently, there is never a report on the Recreation Department budget details.

Mr. Pavlicek commented that the Parks and Recreation Director is a part-time position and the department head is not present at this meeting. Any questions would need to be directed to her.

Laurie Seaholm commented that she went on the Parks and Recreation website and found no programs available or listed.

Selectperson Wheeler commented that there will be an Easter Egg hunt on April 8.

Reed Gelzer commented that Mr. Pavlicek had mentioned additional revenues in a previous discussion. He asked if there is any future intent by the Selectboard to report imposed fines as part of revenues.

Mr. Pavlicek commented that is a great question for a Selectboard meeting.

Craig Stokel as if someone from the Parks and Recreation Department could attend the meeting and explain the breakdown of expenditures and list of programs.

Selectperson Wheeler commented that is done at the budget hearings in the fall. All of the department heads attend their budget hearing to discuss plans for future expenditure.

**VOTE: Majority in favor. Article 4 was adopted as read.**

**ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of \$300,000 to be added to the following previously established capital reserve funds: (Recommended by the Selectboard) (Majority vote required).**

<b>FIRE EQUIPMENT</b>	<b>\$ 130,000</b>
<b>HIGHWAY EQUIPMENT</b>	<b>\$ 150,000</b>
<b>RECREATION FACILITIES</b>	<b>\$ 20,000</b>

**Selectperson Thorson made a motion to adopt Article 5 as read. Selectperson Lord seconded the motion.** Discussion followed.

Selectperson Wheeler explained that these are funds that the Town puts money in to each year. The balance builds up so departments can draw on those funds when needed without drastically affecting the tax rate.

Sandra Warde asked if there is a Capital Improvements Plan.

Mr. Pavlicek explained there is a **Capital Improvements Plan (CIP)** Committee that meets on a regular basis and has created a CIP which is available to the public at the town office and on the website.

Denise Mitchell commented that she has reviewed the CIP and the CIP is very clear; however, there is nothing indicated on Parks and Recreation Department for future purchases.

**VOTE: Majority in favor. Article 5 was adopted as read.**

**ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of \$131,000 to be added to the following existing RSA 31:19-a maintenance expendable trust funds previously established: (Recommended by the Selectboard) (Majority vote required).**

<b>DOCKS</b>	<b>\$ 3,000</b>
<b>TOWN OFFICE EQUIPMENT</b>	<b>\$ 15,000</b>
<b>TOWN BUILDINGS</b>	<b>\$ 50,000</b>
<b>MILFOIL CONTROL</b>	<b>\$ 5,000</b>
<b>FD PERSONAL PROTECTION</b>	<b>\$ 12,000</b>
<b>PAVING AND GRAVEL</b>	<b>\$ 46,000</b>

**Selectperson Wheeler made a motion to adopt Article 6 as read. Selectperson Thorson seconded the motion.** Discussion followed.

Selectperson Lord explained the purpose of the maintenance expendable trust funds.

David Blohm asked for an explanation of how the accounting is performed for these items.

Mr. Pavlicek explained that the NH Department of Revenue has rules on transactions; and because these are considered special warrant articles, they must be voted on separately.

Scott Warde asked why Paving and Gravel is not in the Highway Department budget line item.

Mr. Pavlicek explained that this line was set up approximately seven years ago and is to be used for emergency situations such as floods, washouts and any other unplanned event.

Dan Wolf explained these expendable trust funds are designed to be established and grow year to year. They do not have to be spent in the coming year like the budget line items in Article 4.

**VOTE: Majority in favor. Article 6 was adopted as read.**

**ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in the Cemetery Maintenance Trust Fund and authorize the transfer of \$2,000 from the December 31, 2022 undesignated fund balance for this purpose. Said sum represents the sale of cemetery lots in the prior fiscal year. (Recommended by the Selectboard) (Majority vote required).**

**Selectperson Lord made a motion to adopt Article 7 as read. Selectperson Wheeler seconded the motion.** Discussion followed.

Mr. Pavlicek explained this is a housekeeping article that needs to be voted on each year. It transfers the funds collected from sales of cemetery plots to the Cemetery Trust fund to offset the cost of maintenance.

**VOTE: All in favor. Article 7 was adopted as read.**

**ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of \$243,408 for the purchase of a new six-wheel dump truck with plows and sander for the Highway Department. The**

**Town furthermore authorizes the withdrawal of up to \$228,408 from the Highway Equipment Capital Reserve Fund and authorizes the trade-in or sale of the 2009 six-wheel with plow and sander, the estimated amount on the trade-in/sale is expected to be \$15,000. The amount to be expended out of the capital reserve will be the difference between the trade/sale amount and the total cost of the vehicle. (Recommended by the Selectboard) (Majority vote required).**

**Selectperson Thorson made a motion to adopt Article 8 as read. Selectperson Lord seconded the motion.** Discussion followed.

**Calvin Prussman made a motion to amend Article 8 to raise and appropriate the sum of \$256,512 to purchase a new six-wheel dump truck with plows and sander for the Highway Department. The Town furthermore authorizes the withdrawal of up to \$241,512 from the Highway Equipment Capital Reserve Fund and authorizes the trade-in or sale of the 2009 six-wheel with plow and sander, the estimated amount on the trade-in/sale is expected to be \$15,000.**

**Motion was seconded.** Discussion followed.

Calvin Prussman, Highway Administrator, explained there has been a 5% increase since November when the truck was first sought out. If the funds are approved tonight, the price will be guaranteed even though the Freightliner will not be built until December 2023.

**VOTE on motion to amend Article 8: All in favor. Article 8 was amended.**

**Moderator Christie announced the close of the polls for voting on Article 3 at 8:38 pm.**

Discussion on Article 8 as amended continued.

Reed Gelzer asked for clarification of the total cost.

Mr. Prussman explained the total cost will be \$256,512. There is an expected trade-in/sale of the old truck in the amount of \$15,000, so the amount being requested to be withdrawn from the capital reserve fund is \$241,512.00.

Wayne Seaholm asked if and why the Town has changed from Mack trucks to Freightliners.

Mr. Prussman explained that Mack has priced themselves too high, and the town has had good luck with the Freightliner.

**VOTE: All in favor. Article 8 was adopted as amended.**

**ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of \$97,406 for the purchase of a new one-ton dump truck with plow and sander for the Highway Department. The Town furthermore authorizes the withdrawal of up to \$89,406 from the Highway Equipment Capital Reserve Fund and authorizes the trade-in or sale of the 2015 one-ton pickup with plow and sander, the estimated amount on the trade-in/sale is expected to be \$8,000. The amount to be expended out of the capital reserve will be the difference between the trade/sale amount and the total cost of the vehicle. (Recommended by the Selectboard) (Majority vote required).**

**Selectperson Wheeler made a motion to adopt Article 9. Selectperson Thorson seconded the motion.** Discussion followed.

Mr. Prussman explained that this vehicle would replace the 2015 one-ton that has 140,000 miles and lots of rust. McMulkin dealer has a 2023 Cab and Chassis for \$54,978, which will increase to \$58,000 if not purchased now. The truck will include a plow and sander and a stainless-steel body, which will be a little more expensive but will last longer against rust. The anticipated trade-in for the old one-tone is \$8,000.

**VOTE: All in favor. Article 9 was adopted as read.**

**ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of \$835,000 for the purchase and equipping of a fire truck pumper with \$825,000 to come from the Fire Equipment Capital Reserve Fund and to authorize the Selectboard to dispose of the 1988 fire truck, the expected amount is \$10,000. The amount to be expended out of the Capital Reserve will be the difference between the sale amount and the total cost of the vehicle. (Recommended by the Selectboard) (Majority vote required).**

**Selectperson Lord made a motion to adopt Article 10. Selectperson Wheeler seconded the motion.**  
Discussion followed.

Henry Thomas, Fire Chief, explained this vehicle will replace the one purchased in 1987. There are three bidders who say they can be within the \$825,000 for a fully equipped fire truck pumper. He listed the specifications.

Steve Boulanger asked how much money is in the Fire Equipment Capital Reserve Fund and if there will be any other major outlays in the near future.

Chief Thomas explained the next outlay is a pumper, which according to plan, won't be for another 10 years. He stated the tanker has another good 15 more years and the boat will only need refurbishing.

**VOTE: Majority in favor. Article 10 was adopted as read.**

**VOTE results for ARTILCE 3: Ballots issued: 303. Ballots Cast: Yes- 222. No- 80. Article 3 was adopted as read.**

**ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of \$40,000 for the purchase of a used backhoe/ tractor. The used backhoe/tractor will be used at the Transfer Station to assist in recycling efforts at the Transfer Station. (Majority vote required).**

**Selectperson Thorson made a motion to adopt Article 11. Selectperson Lord seconded the motion.**  
Discussion followed.

Selectperson Wheeler explained that this piece of equipment will be useful to compact metals and construction materials which means more will be able to be hauled out at one time which will result in more revenue for the Town.

Mr. Wright commented that according to data from NRAA and his calculation, it will take 66 years for the Town to make its money back in savings for the cost of this backhoe. Additionally, there is no place at the transfer station to store the equipment; and if needed, the transfer station could use the backhoe from the Highway Department.

Mr. Seaholm commented that it is risky to purchase used equipment because we have no idea of the track record. He stated it would be a better idea to give the Highway Department's existing backhoe to the Transfer Station and purchase a new backhoe for the Highway Department.

George Kalipolitis commented that the EPA is now making grant funds available for smaller transfer stations that do not qualify for the larger \$250,000 grants. He recommended that the Town wait on this purchase to see if it can get an EPA grant.

**VOTE: Majority not in favor. Article 11 was NOT adopted as read.**

**ARTICLE 12: To see if the town will vote to raise and appropriate the sum of \$96,390 for the construction of a twenty-by-twenty building to be used as the lab at the Blodgett Landing Treatment Facility. The Town furthermore authorizes the use of \$96,390 from the Blodgett Landing Sewer System Undesignated fund balance of December 31, 2022, for this purpose. The old building will be demolished, and this will replace it. (Recommended by the Selectboard) (Majority vote required).**

**Selectperson Lord made a motion to adopt Article 12. Selectperson Wheeler seconded the motion.** Discussion followed.

Selectperson Thorson explained that the existing building was originally a garage, which is now rotting.

Kristen Schultz asked if the Sewer Department Superintendent, Tim Mulder, is in the building full time.

Selectperson Thorson explained that Tim is not in the building full time because a good majority of his job requires him to be performing outside work such as monitoring meters, mowing grass, water sampling, water quality testing and other miscellaneous sewer plant maintenance. It is a full-time position.

Liz Tentarelli asked if the Sewer Department expenses come from the town budget or if it is self-sustaining.

Selectperson Thorson stated it is a self-sustaining fund.

Mr. Pavlicek commented that Tim also does ph level testing, but the more sophisticated testing is sent out to a State lab.

Todd Maily commented that the attendant should have a clean, dry space to do his work. Mr. Maily stated he is in favor of passing this warrant article.

**VOTE: All in favor. Article 12 was adopted as read.**

**ARTICLE 13: Shall the Town re-adopt the Optional Veteran's Tax Credit in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750. (Majority vote required).**

**Selectperson Wheeler made a motion to adopt article 13 as read. Selectperson Thorson seconded the motion.** Discussion followed.

Mr. Pavlicek explained the legislature changed the statute which led to the DRA requiring re-adoption of the veteran's tax credit. Everything remains the same as it has been, the wording of the warrant article is as the DRA directed.

**VOTE: All in favor. Article 13 was adopted as read.**

**ARTICLE 14: Shall the Town readopt the All-Veteran's Tax Credit in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veteran's tax credit voted by the town under RSA 72:28. (Majority vote required).**

**Selectperson Lord made a motion to adopt Article 14 as read. Selectperson Wheeler seconded the motion.** Discussion followed.

Mr. Pavlicek commented that this article is also recommended by the DRA for the same reasons discussed in Article 13.

Mr. Gelzer asked if the Town is able to increase the dollar amount of the credit.

Mr. Pavlicek advised that \$750.00 is the maximum allowed amount.

**VOTE: All in favor. Article 14 was adopted as read.**

**ARTICLE 15: Shall the Town vote to authorize the Selectboard to take all necessary steps to convey easements to 9 Sleepy Street, identified as Town of Newbury Tax Map/Lot 0043-0438-00262-00000, regarding the well and structure at the subject property. (By Petition).**

**Selectperson Thorson made a motion to adopt Article 15 as read. Selectperson Lord seconded the motion.** Discussion followed.

Russell Perkins, owner of 9 Sleepy Street, explained that the house was built in the 1800's. The footprint of the house has not changed. Circa 1960, Route 103 was re-routed, Andrew Brook was also re-routed to accommodate the road layout. As a result, the original well went dry, and the State was required to drill a new well for the residence. These alterations resulted in the well and septic for the residence to be located on what is now Town property. This warrant article seeks the Town to give a formal easement for the well and septic so the property can be sold. There is no cost to the Town.

Mr. Gelzer added that because of the above-mentioned historic anomaly, the potential buyer of the property was not able to obtain bank financing. This article is in the best interest of the town to support workforce housing.

Mr. Seaholm asked how much land is needed.

Selectperson Thorson stated only a couple of feet onto Town property.

Mr. Perkins stated the septic needs to be replaced and the State will not approve it as it exists. Attorneys on both sides were involved in drawing up the language of the easement, so there is no liability or expense to the Town.

**VOTE: All in favor. Article 15 was adopted as read.**

**ARTICLE 16: To see if the Town will vote to rescind the authorization from the 2008 Town meeting to sell the old highway garage on Sutton Road and, furthermore, if the Town agrees not to sell, vote to raise and appropriate the sum of \$60,000 to make repairs to the Old Highway Garage. (Majority vote required).**

**Selectperson Wheeler made a motion to withdraw Article 16. Selectperson Thorson seconded the motion.** Discussion followed.

Henry Thomas suggested this article be modified to indicate that if the potential sale of this property does not go through, then then property will not be sold.

Selectperson Wheeler explained that the Warrant was prepared prior to the purchase and sales being signed. At the time of the purchase and sales signing for \$125,000, the Selectboard was still under the direction of the 2008 Town Meeting to sell the property.

Steve Schultz commented that \$125,000 seems like a small amount of money considering the Town is losing a building and storage space it should keep.

Cindy Peterson commented that the Beautification Committee also uses that building for storage, and the Town should not sell it.

Craig Sergeant asked what the Fire Chief recommends since there is a lot of fire department equipment being stored in the building.

Chief Thomas commented that if the sale does not go through, then the Town should take the property off the market, put some effort in make structural repairs and keep it for Town use.

Cindy Peterson clarified Selectperson Wheeler's motion on the floor to withdraw Article 16: If the voters vote Yes to the motion to withdraw, then there is nothing left to amend and the 2008 direction to sell stands. If the voters vote No to the motion to withdraw, then the original Article 16 can be amended to take the building off the market if the sale does not go through.

Cameron Weir asked what the buyer plans to do with the property.

Selectperson Thorson advised that the buyer has not been to the Planning Board, so the intent is unknown.

**VOTE on Selectperson Wheeler's motion to withdraw: Majority NOT in favor.** Discussion on Article 16 as read continued.

**Mr. Wolf made a motion to amend Article 16 to read 'Should the existing purchase and sale agreement of 20 Sutton Road not be consummated, to see if the Town will vote to rescind the authorization from the 2008 Town meeting to sell the old highway garage on Sutton Road and, furthermore, if the Town agrees not to sell, vote to raise and appropriate the sum of \$60,000 to make repairs to the Old Highway Garage. (Majority vote required). 'Chief Thomas seconded the motion.** Discussion followed.

Ms. Mitchell called for a point of order. She stated that there should be no public discussion involving issues that were discussed in executive session unless the Selectboard votes to unseal those meeting minutes.

**VOTE on Mr. Wolf's motion to amend Article 16: All in favor. Article 16 was amended.** Discussion on Article 16 as amended followed.

Selectperson Thorson advised that the building will need a lot more than \$60,000 long-term. That amount of money will only be enough to stabilize the building.

Larry Briggs commented that it seems there are three town organizations using that building for storage space. He asked if it would be possible to use part of the old fire station in lieu of the building at 20 Sutton Road.

Selectperson Wheeler advised that 2/3 of the old fire station will be housed by the police department. There is not enough space remaining to accommodate the space needed.

**Mr. Wolf made a motion to call the question. Motion was seconded. Majority in favor.**

**VOTE on Article 16 as amended. Majority in favor. Article 16 was adopted as amended.**

**ARTICLE 17: Shall the town readopt the provisions of RSA 72:61-64 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying solar energy system equipment under these statutes. (Majority vote required).**

**Selectperson Wheeler made a motion to adopt Article 17. Selectperson Thorson seconded the motion. Discussion followed.**

Mr. Pavlicek advised that Articles 17, 18 and 19 are all the same requirements from the DRA for consistency throughout NH based on a recent court case. There is no effect or change tax-wise to the town.

Mr. Seaholm asked what day does the assessment increase.

Mr. Pavlicek stated April 1.

**VOTE: All in favor. Article 17 was adopted as read.**

**ARTICLE 18: Shall the town readopt the provisions of RSA 72:65-68 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with wind powered energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying wind-powered energy system equipment under these statutes. (Majority vote required).**

**Selectperson Lord made a motion to adopt Article 18 as read. Selectperson Wheeler seconded the motion. Discussion followed.**

Mr. Pavlicek stated that this is the same as Article 17 except for wind, not solar.

**VOTE: All in favor. Article 18 was adopted as read.**

**ARTICLE 19: Shall the town readopt the provisions of RSA 72:69-72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with wood heating energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying wood-heating energy system equipment under these statutes. (Majority vote required).**

**Selectperson Thorson made a motion to adopt Article 19 as read. Selectperson Lord seconded the motion. Discussion followed.**

Mr. Pavlicek stated that this is the same as previous articles except this is for wood heat, not solar or wind.

**VOTE: All in favor. Article 19 was adopted as read.**

**ARTICLE 20: To transact any other business that may legally come before said meeting.**

Todd Maily commented that it was very difficult to see presentations and hear speakers in this venue.

Selectperson Wheeler recognized Dennis Pavlicek, Town Administrator, for all his years of service and commitment to the Town. We wish him well on his retirement.

Linda Plunkett, Town Clerk, thanked Selectperson Thorson for his years of dedication to the Town as Selectboard member.

**Motion was made and seconded to adjourn the meeting.** Meeting adjourned at 10:09 p.m.

Respectfully submitted,

Linda Plunkett  
Town Clerk

**TOWN OF NEWBURY**  
Newbury, New Hampshire

**FINANCIAL STATEMENTS**

December 31, 2022

and

Independent Auditor's Report

# TOWN OF NEWBURY

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# **ROBERGE AND COMPANY, P.C.**

## **Certified Public Accountants**

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### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Newbury  
Newbury, New Hampshire

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Newbury as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town'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, each major fund, and the aggregate remaining fund information of the Town of Newbury, as of December 31, 2022, and the respective changes in financial position 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 Newbury, 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 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 Town of Newbury'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 Newbury'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 Newbury'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 implicit rate subsidy OPEB liability, schedules of proportionate share and contributions of the NHRS net OPEB liability, and schedules of the proportionate share and contributions of net pension liability, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newbury's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Roberge and Co., P.C.*

**ROBERGE & COMPANY, P.C.**

Franklin, New Hampshire

May 23, 2023

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2022

The Board of Selectmen and the Town Administrator, as "management" of the Town of Newbury (the "Town"), a local municipality located in the County of Merrimack, New Hampshire, submits this section of the Town's annual financial report in order to present our discussion and analysis of the Town's financial performance during the year ended December 31, 2022. Our discussion and analysis is in accordance with the provisions of Governmental Accounting Standards Board Statement 34 (GASB 34). Please read it in conjunction with the financial statements which follow this section.

## FINANCIAL HIGHLIGHTS

- The Town's total combined net position increased by \$101,135 or 0.91% between December 31, 2021, and 2022.
- The Town's total combined net position amounted to \$11,240,236 as of December 31, 2022. Net position consisted of \$7,940,205 net investment in capital assets; \$1,471,163 restricted for capital projects; \$159,079 for other purposes; and an unrestricted net position of \$1,669,789.
- The Town has a \$7,576,289 liability for long-term obligations. This does not mean that the Town has this entire payment requirement for next year; rather, only \$263,387 of these obligations is due to be paid during the year ended December 31, 2023.
- The Town's long-term liabilities, consisting of general obligation debt, compensated absence obligations, unamortized bond premiums, other postemployment obligations, and net pension liability increased by a net (additions less reductions) \$1,449,600 during the year ended December 31, 2022. The net increase consisted of \$2,068,571 in additions to the long-term liabilities and \$618,971 in current year reductions.
- During the year, the Town's expenses were \$101,135 less than the \$5,722,286 in revenues generated for charges for services, operating grants and contributions and general revenues (consisting of property taxes and local, state and federal grants and contributions not restricted to specific purposes).

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Newbury  
December 31, 2022

## OVERVIEW OF THE FINANCIAL STATEMENTS

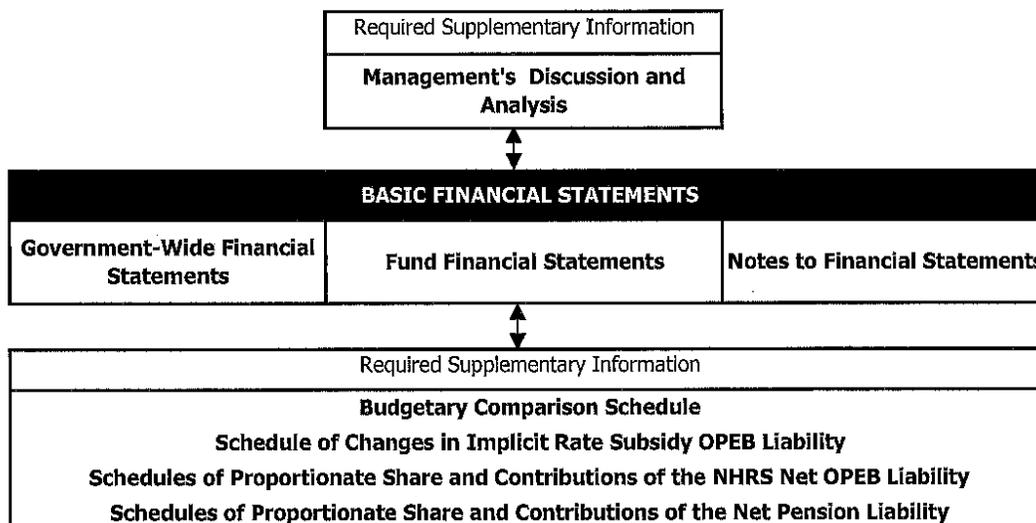
This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's financial statements are comprised of six primary sections or components: (1) basic government-wide financial statements, (full accrual financial statements), (2) basic fund financial statements, (modified accrual financial statements, current financial resources only), (3) notes to basic financial statements, (4) required supplementary information, (5) notes to required supplementary information, and (6) other supplementary information.

The basic financial statements include two kinds of statements that present different views of the Town based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Town's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Town, reporting the Town's operations in more detail than the government-wide statements. The governmental funds statements tell how the Town's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the Town acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit A-1 shows how the required parts of this annual report are arranged and related to one another.

**Exhibit A-1**



# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Newbury  
December 31, 2022

Exhibit A-2 summarizes the major features of the Town's financial statements, including the portion of the Town government they cover and the types of information they contain.

**Exhibit A-2**

	Government-Wide	Fund Statements	
		Governmental	Fiduciary
<b>SCOPE</b>	Entire Town government (except fiduciary funds)	All activities of the Town that are not proprietary or fiduciary	Instances in which the Town is the trustee or agent for someone else's resources
<b>REQUIRED FINANCIAL STATEMENTS</b>	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position
<b>ACCOUNTING BASIS</b>	Accrual	Modified Accrual	Accrual
<b>MEASUREMENT FOCUS</b>	Economic Resources	Current Financial Resources	Economic Resources
<b>TYPE OF INFORMATION ASSETS AND DEFERRED OUTFLOWS, AND LIABILITIES AND DEFERRED INFLOWS</b>	All assets and deferred outflows, and liabilities and deferred inflows, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and deferred outflows, and liabilities and deferred inflows, both short-term and long-term
<b>TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2022

## Government-Wide Financial Statements:

The first two basic statements are government-wide financial statements that provide both long-term and short-term information about the Town's overall financial status and report net position and changes in them. Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources and is one way to measure the Town's financial health, or financial position.

- Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating, respectively.
- In order to assess the overall health of the Town other non-financial factors should also be considered, such as changes in the Town's general revenues (principally property taxes and general state aid), and federal and state intergovernmental revenues (grant programs); the condition of the Town's buildings and other depreciable property (likelihood of emergency repairs or maintenance); and other items subject to significant financial or budgetary uncertainty.

The government-wide financial statements of the Town are included in the Governmental Activities category. Most of the Town's basic services are included here, such as executive, public safety, highway maintenance, sanitation, culture and recreation and conservation services. General revenues, including property taxes, state aid, and federal and state grant programs, finance most of these activities.

## Fund Financial Statements:

The fund financial statements provide more detailed information about the Town's most significant funds, not the Town as a whole. Funds are accounting devices that the Town uses to keep track of specific sources of funding and spending for particular purposes. State law, regulation or bond covenants actually require the establishment of some funds, while others are established to comply with the requirements of grantors. The Town reports the following funds:

Governmental Funds - Most of the Town's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. Because information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationships (or differences) between them.

Fiduciary Funds - The Town is responsible for other assets that, because of an agency arrangement, can be used only for the intended purposes. These funds are excluded from the Town's government-wide financial statements because the Town cannot use these assets to finance its operations.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Newbury  
December 31, 2022

## CONDENSED FINANCIAL INFORMATION AND ANALYSIS OF THE TOWN AS A WHOLE Net position

Exhibit B-1 shows the composition of the Town's total combined net position, which increased between December 31, 2021, and 2022 by \$101,135 or 0.91% to \$11,240,236.

### Exhibit B-1 NET POSITION

	Governmental Activities		
	2021	2022	Change
<b>Assets</b>			
Current and other assets	\$ 7,313,670	\$ 8,132,138	\$ 818,468
Noncurrent assets	<u>13,398,284</u>	<u>13,240,017</u>	<u>(158,267)</u>
<b>Total assets</b>	20,711,954	21,372,155	660,201
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources	<u>399,562</u>	<u>616,163</u>	<u>216,601</u>
<b>Total deferred outflows of resources</b>	399,562	616,163	216,601
<b>Liabilities</b>			
Current liabilities	3,759,618	3,080,050	(679,568)
Noncurrent liabilities	<u>5,910,852</u>	<u>7,312,902</u>	<u>1,402,050</u>
<b>Total liabilities</b>	9,670,470	10,392,952	722,482
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources	<u>301,945</u>	<u>355,130</u>	<u>53,185</u>
<b>Total deferred inflows of resources</b>	301,945	355,130	53,185
<b>Net Position</b>			
Net investment in capital assets	9,192,165	7,940,205	(1,251,960)
Restricted	518,179	1,630,242	1,112,063
Unrestricted	<u>1,428,757</u>	<u>1,669,789</u>	<u>241,032</u>
<b>Total net position</b>	<u>\$ 11,139,101</u>	<u>\$ 11,240,236</u>	<u>\$ 101,135</u>

# MANAGEMENT'S DISCUSSION AND ANALYSIS

**Town of Newbury  
December 31, 2022**

A portion of the net position is either invested in capital assets or restricted as to the purposes they can be used for.

- The Town's investment in capital assets (land and land improvements, construction in progress, buildings, furniture and equipment and infrastructure, net of accumulated depreciation), net of related debt, is the largest component of the total combined net position.
- Restricted net position represents capital project, and specific fund net asset amounts that are not available for discretionary spending.

Unrestricted net position is \$1,669,789; it is the result of having assets and deferred outflows of resources that are more than liabilities and deferred inflows of resources.

## Change in Net Position

The Town's total revenues were \$5,722,286 while total expenses were \$5,621,151, resulting in an increase in net position of \$101,135.

Exhibit B-2 shows that a significant portion of the Town's total revenues came from the following general revenue sources; 59.15% from property taxes, 12.43% from local sources and unrestricted fees and, 5.12% from State of New Hampshire source intergovernmental revenues primarily derived from state aid programs. Program revenues directly associated with a specific department accounted for the following percentages of total revenues, charges for services provided 10.99% of total revenues while operating grants and contributions provided 6.57% of total revenues.

### Exhibit B-2 SOURCES OF TOWN REVENUES

#### Governmental Activities

	2021		2022		Change	
<b>Program Revenues</b>						
Charges for services	\$ 543,215	10.23%	\$ 628,667	10.99%	\$ 85,452	15.73%
Operating grants and contributions	322,994	6.09%	375,866	6.57%	52,872	16.37%
<b>General Revenues</b>						
Property taxes	3,346,364	63.04%	3,384,562	59.15%	38,198	1.14%
Local sources	694,423	13.08%	711,254	12.43%	16,831	2.42%
State of New Hampshire sources	161,463	3.04%	293,139	5.12%	131,676	81.55%
Other sources	239,509	4.51%	328,798	5.75%	89,289	37.28%
	\$ 5,307,968	100.00%	\$ 5,722,286	100.00%	\$ 414,318	7.81%

# MANAGEMENT'S DISCUSSION AND ANALYSIS

**Town of Newbury  
December 31, 2022**

Exhibit B-3 shows that 22.53% of the Town's total expenses were for general government, public safety expenses accounted for 17.05% of total expenses, while 13.63% were for maintenance of highways and streets and 11.49% were for sanitation expenses.

## Exhibit B-3 TOWN EXPENSES

### Governmental Activities

Functions / Programs	2021		2022		Change	
General government	\$ 1,047,641	18.67%	\$ 1,266,457	22.53%	\$ 218,816	20.89%
Public safety	982,850	17.51%	958,497	17.05%	(24,353)	-2.48%
Highways and streets	965,274	17.20%	766,299	13.63%	(198,975)	-20.61%
Sanitation	592,510	10.56%	645,776	11.49%	53,266	8.99%
Health	73,004	1.30%	75,918	1.35%	2,914	3.99%
Welfare	12,730	0.23%	12,654	0.23%	(76)	-0.60%
Culture and recreation	391,613	6.98%	403,783	7.18%	12,170	3.11%
Conservation	5,642	0.10%	5,590	0.10%	(52)	-0.92%
Debt service	148,366	2.64%	146,608	2.61%	(1,758)	-1.18%
Capital outlay	686,093	12.22%	392,235	6.98%	(293,858)	-42.83%
Payments to other governments	-	0.00%	1,174	0.02%	1,174	0.00%
Other financing uses	69,806	1.24%	251,189	4.47%	181,383	259.84%
<b>Unallocated</b>						
Depreciation	637,008	11.35%	694,971	12.36%	57,963	9.10%
	\$ 5,612,537	100.00%	\$ 5,621,151	100.00%	\$ 8,614	0.15%

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Newbury  
December 31, 2022

## Governmental Activities

Exhibit B-4 presents the net cost of the Town's largest functions based upon the total expense, less charges for services and operating grants and contributions of each function. The net cost reflects the amount that was funded by general revenues (principally property taxes and general state aid).

### Exhibit B-4 TOTAL AND NET COST OF SERVICES

	2021		2022	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
<b>Functions / Programs</b>				
General government	\$ 1,047,641	\$ 665,508	\$ 1,266,457	\$ 1,058,831
Public safety	982,850	955,722	958,497	900,320
Highways and streets	965,274	848,965	766,299	648,087
Sanitation	592,510	259,470	645,776	301,425
Health	73,004	73,004	75,918	75,918
Welfare	12,730	12,730	12,654	7,753
Culture and recreation	391,613	384,014	403,783	369,071
Conservation	5,642	5,642	5,590	5,590
Debt Service	148,366	148,366	146,608	146,608
Capital outlay	686,093	686,093	392,235	155,681
Payments to other governments	-	-	1,174	1,174
Other financing uses/nonoperating expenses	69,806	69,806	251,189	251,189
<b>Unallocated</b>				
Depreciation	637,008	637,008	694,971	694,971
	<u>\$ 5,612,537</u>	<u>\$ 4,746,328</u>	<u>\$ 5,621,151</u>	<u>\$ 4,616,618</u>

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2022

The total cost of all governmental activities this year was \$5,621,151; the total net cost was \$4,616,618. The primary financing for these activities of the Town was as follows:

## Taxes

- The amount that was paid by taxpayers was \$3,270,185 from property taxes, \$63,695 from land use change taxes, \$8,129 from yield taxes, \$55 from excavation taxes, and \$9,881 from other taxes.
- Interest collected on delinquent taxes was \$39,963, while abatements charged against current year taxes were \$7,346.

## Local Sources

- Motor vehicle permit fees amounted to \$639,386.
- Other miscellaneous permits and fees amounted to \$71,868.

## State Sources

- Meals and rental tax distributions were received in the amount of \$192,386.
- Shared revenues were received in the amount of \$100,753.

## Miscellaneous Revenues

- Sale of municipal property in the amount of \$245,648.
- Earnings on investments amounted to \$39,734.
- Other miscellaneous sources were received in the amount of \$43,416.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2022

## ANALYSIS OF BALANCES AND TRANSACTIONS OF THE TOWN'S INDIVIDUAL FUNDS

### General Fund

The general fund balance decreased \$197,027 during the year from a surplus balance of \$3,079,255 as of December 31, 2021, to a \$2,882,228 balance as of December 31, 2022. December 31, 2022, fund balance consisted of \$89,093 non-spendable prepaid expenses, \$2,139,378 committed for capital reserves, and an unassigned fund balance in the amount of \$653,757.

Committed expendable maintenance and capital reserve funds (established by voters at an annual Town meeting as trust funds in accordance with statutory requirements) are combined with the general fund in the basic financial statements. The capital reserve fund balances were \$2,139,378 as of December 31, 2022. In accordance with statutory requirements, they are held by the Trustees of Trust Funds and are only released for the restricted specific purposes of the individual funds.

### Major Governmental Funds

#### Capital Building Projects

The capital building projects fund is classified as a capital project fund and is reported as a major fund in the basic financial statements. The capital building projects fund is used to account for the design, construction and equipping of a new Fire Department Building and new Police Building. The projects were funded by the issuance of general obligation debt. As of December 31, 2022 the fire department building was substantially complete and balance remaining is for the police building project.

### Nonmajor Governmental Funds

#### Library Fund

The library fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The library fund is used to account for contributions and donations managed by the Library Trustees.

#### Blodgett Sewer Fund

The sewer fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The sewer fund balance increased \$14,476 during the year from a surplus balance of \$254,136 as of December 31, 2021, to a balance of \$268,612 as of December 31, 2022.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2022

## Recreation Revolving Fund

The recreation revolving fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The recreation fund was created by the voters to account for program activities. The fund had a balance of \$10,390 as of December 31, 2022.

## Conservation Fund

The conservation fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The conservation fund is financed from a portion of the land use change tax collections during the year. The conservation fund had a fund balance of \$199,068 as of December 31, 2022.

## Beautification Committee Fund

The beautification fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The beautification fund is financed through local donations. The beautification fund had a fund balance of \$24,015 as of December 31, 2022.

## Poetry Path Fund

The poetry path fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The poetry path fund is used to account for donations. The fund had a fund deficit of \$590 as of December 31, 2022.

## Canine Fund

The canine fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The canine fund is used to account for donations. The fund had a fund balance of \$1,577 as of December 31, 2022.

## Common Trust Funds

The common trust funds are classified as permanent funds and are aggregated in the category nonmajor governmental funds in the basic financial statements. The common trust funds balance as of December 31, 2022, is comprised of \$135,299 of non-spendable endowments and \$23,780 of restricted fund balance to be used for its intended purpose.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2022

## GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended December 31, 2022, the Town did not revise its statutory budgetary line items; rather, the Town's budgetary control was managed on an aggregate total budget-to-actual basis; total estimated revenues and appropriations versus actual revenues and expenditures.

### Final Versus Original Budget Comparison

The original and final budget amounts were not adjusted during the year.

### Actual Versus Final Budget Comparison

The amounts of actual inflows (resources) and outflows (charges to appropriations) varied from the final budget for the following significant items:

- Actual inflows (resources) were more than the budgetary revenue estimates by \$344,133.
- Actual total outflows (expenditures or charges to appropriations) were less than the budgeted total appropriation by \$62,010.
- None of the budgetary variances are expected to have an effect on future cash flows.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Newbury  
December 31, 2022

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

As of December 31, 2022, the Town had invested \$13,240,017 (\$33,079,962 at cost or estimated cost less accumulated depreciation of \$19,839,945) in a broad range of capital assets, including land and land improvements, infrastructure, buildings, vehicles and furniture and equipment as summarized in Exhibit C-1.

This amount represents a net decrease of 1.18% from the prior year. This year's major additions are also summarized in Exhibit C-1.

### Exhibit C-1 NET CAPITAL ASSETS AND MAJOR ADDITIONS

Net Capital Assets	Governmental Activities		
	2021	2022	Change
Land and improvements	\$ 6,595,285	\$ 6,600,218	0.07%
Infrastructure	14,398,053	14,626,442	1.59%
Buildings	7,114,593	7,146,593	0.45%
Vehicles	2,436,724	2,674,493	9.76%
Machinery and equipment	<u>2,142,720</u>	<u>2,032,216</u>	-5.16%
<b>Capital assets, at cost</b>	32,687,375	33,079,962	1.20%
Accumulated depreciation	(19,289,091)	(19,839,945)	-2.86%
<b>Capital assets, net</b>	<u>\$ 13,398,284</u>	<u>\$ 13,240,017</u>	-1.18%
<b>Increase in Capital Assets, Net</b>		<u>\$ (158,267)</u>	
<b>Changes</b>			
Land and Improvement additions		\$ 4,933	
Building additions		32,000	
Vehicle purchases		266,472	
Machinery and equipment additions		14,369	
Infrastructure		228,389	
Gain (Loss) on disposals		(9,459)	
Depreciation		(694,971)	
		<u>\$ (158,267)</u>	

More detailed information about the Town's capital assets is presented in the notes to the basic financial statements.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Newbury  
December 31, 2022

## Debt

As of December 31, 2022, the Town had \$7,312,902 of net long-term obligations (\$7,576,289 in total obligations less the current portion of \$263,387) as summarized in Exhibit C-2.

This amount represents a net increase of 23.72% over the prior year.

### Exhibit C-2 LONG-TERM LIABILITIES

Long-Term Liabilities	Governmental Activities		
	2021	2022	Change
General obligation bonds	\$ 4,206,119	\$ 5,299,812	26.00%
Compensated absences	199,803	219,411	9.81%
Unamortized bond premium	377,245	495,215	31.27%
OPEB obligations	538,230	468,656	-12.93%
Net pension liability	805,292	1,093,195	35.75%
	6,126,689	7,576,289	23.66%
Less current portion	(215,837)	(263,387)	-22.03%
	<u>\$ 5,910,852</u>	<u>\$ 7,312,902</u>	<u>23.72%</u>
<b>Net Change</b>		<u>\$ 1,402,050</u>	
<b>Changes</b>			
New debt obligations		\$ 1,289,675	
Principal payment on general obligation debt		(195,982)	
Change in compensated absences		19,608	
Bond premium received		137,825	
Amortization of bond premium		(19,855)	
Change in OPEB obligations		(69,574)	
Change in net pension liability		287,903	
Change in current portion		(47,550)	
		<u>\$ 1,402,050</u>	

State law (RSA 195:6II) limits the amount of general obligation debt that the Town may incur at any one time to 1.75% of the locally assessed valuation as equalized by the Commissioner of the New Hampshire Department of Revenue Administration. As of December 31, 2022, the Town was below its legal general obligation debt limit of approximately \$19,397,060.

More detailed information about the Town's long-term liabilities is presented in the notes to the basic financial statements.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2022

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town Administrator, Department Heads and the Selectmen considered many factors when submitting the 2023 budget to the municipal Budget Committee and the town voters.

These considerations included the following:

1. An appropriation of \$2,451,000 for library renovations with \$1,851,000 to be financed by long-term debt.
2. An appropriation of \$835,000 for a new fire truck to be financed with capital reserve funds.
3. An appropriation of \$243,480 for a new 6-wheel highway truck to be financed with \$228,405 of capital reserve funds and the balance from the proceeds of the sale of an old truck.
4. An appropriation of \$97,406 for a new one-ton highway truck to be financed with \$89,406 of capital reserve funds and the balance from the proceeds of the sale of an old truck.
5. An appropriation of \$96,390 for a new lab at the Blodgett Landing Treatment Facility to be funded from the sewer fund balance.
6. The town continues to fund its capital reserves/expandable trust funds in the same manner as we have in the past.

## CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Town Administrator.

# TOWN OF NEWBURY

## Statement of Net Position December 31, 2022

	<u>Primary Government Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,998,147
Investments	2,569,898
Receivables, net	403,024
Due from other governments	41,644
Deposit	108,118
Other assets	11,307
Capital assets:	
Land, improvements, and construction in progress	1,840,614
Other capital assets, net of accumulated depreciation	<u>11,399,403</u>
Total assets	<u>21,372,155</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	291,435
Deferred outflows of resources related to other post employment benefits	<u>324,728</u>
Total deferred outflows of resources	<u>616,163</u>
<b>LIABILITIES</b>	
Accounts payable	51,331
Accrued expenses	46,956
Due to other governments	2,718,376
Current portion long term debt	263,387
Noncurrent Obligations:	
Notes payable	5,063,171
Compensated absences	219,411
Unamortized bond premium	468,469
OPEB Obligation	468,656
Net pension liability	<u>1,093,195</u>
Total liabilities	<u>10,392,952</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	4,372
Deferred inflows of resources related to other post employment benefits	<u>350,758</u>
Total deferred inflows of resources	<u>355,130</u>
<b>NET POSITION</b>	
Net investment in capital assets	7,940,205
Restricted for:	
Capital projects	1,471,163
Permanent funds	159,079
Unrestricted	<u>1,669,789</u>
Total net position	<u>\$ 11,240,236</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

# TOWN OF NEWBURY

## Statement of Activities Year Ended December 31, 2022

Functions / Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Grants and Contributions	Revenue and
				Operating
				Position
				Primary
				Government
				Governmental
				Activities
Governmental activities:				
General government	\$ 1,266,457	\$ 206,450	\$ 1,176	\$ (1,058,831)
Public safety	958,497	58,177	-	(900,320)
Highways and streets	766,299	196	118,016	(648,087)
Sanitation	645,776	338,098	6,253	(301,425)
Health	75,918	-	-	(75,918)
Welfare	12,654	4,901	-	(7,753)
Culture and recreation	403,783	20,845	13,867	(369,071)
Conservation	5,590	-	-	(5,590)
Debt service	146,608	-	-	(146,608)
Capital outlay	392,235	-	236,554	(155,681)
Payments to other governments	1,174	-	-	(1,174)
Other financing uses	251,189	-	-	(251,189)
Depreciation (unallocated)	694,971	-	-	(694,971)
Total governmental activities	<u>5,621,151</u>	<u>628,667</u>	<u>375,866</u>	<u>(4,616,618)</u>
General revenues:				
Taxes				\$ 3,384,562
Licenses, permits and fees				711,254
State of NH sources				293,139
Miscellaneous revenues				<u>328,798</u>
Total general revenues				<u>4,717,753</u>
Change in net position				101,135
Net position, beginning				<u>11,139,101</u>
Net position, ending				<u>\$ 11,240,236</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

# TOWN OF NEWBURY

## Balance Sheet Governmental Funds December 31, 2022

	General Fund	Capital Building Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 4,947,215	\$ -	\$ 50,932	\$ 4,998,147
Investments	2,140,761	-	429,137	2,569,898
Property taxes receivable	311,961	-	-	311,961
Land use taxes receivable	6,200	-	-	6,200
Timber taxes receivable	42	-	-	42
Tax liens receivable	58,559	-	-	58,559
Accounts receivable	8,342	-	17,920	26,262
Due from other governments	41,644	-	-	41,644
Due from other funds	-	1,471,163	186,269	1,657,432
Prepays	89,093	-	19,025	108,118
Other assets	11,307	-	-	11,307
Total assets	<u>\$ 7,615,124</u>	<u>\$ 1,471,163</u>	<u>\$ 703,283</u>	<u>\$ 9,789,570</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 51,331	\$ -	\$ -	\$ 51,331
Accrued expenses	(3,116)	-	-	(3,116)
Due to other governments	2,718,376	-	-	2,718,376
Due to other funds	1,631,106	-	26,326	1,657,432
Total liabilities	<u>4,397,697</u>	<u>-</u>	<u>26,326</u>	<u>4,424,023</u>
Deferred Inflows of Resources:				
Unavailable revenue	335,199	-	-	335,199
Total deferred inflows of resources	<u>335,199</u>	<u>-</u>	<u>-</u>	<u>335,199</u>
Fund balances:				
Nonspendable	89,093	-	154,324	243,417
Restricted	-	1,471,163	23,780	1,494,943
Committed	2,139,378	-	499,443	2,638,821
Assigned	-	-	-	-
Unassigned	653,757	-	(590)	653,167
Total fund balances	<u>2,882,228</u>	<u>1,471,163</u>	<u>676,957</u>	<u>5,030,348</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,615,124</u>	<u>\$ 1,471,163</u>	<u>\$ 703,283</u>	<u>\$ 9,789,570</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

# TOWN OF NEWBURY

## Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2022

**Total Fund Balances - Governmental Funds** \$ 5,030,348

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in the governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost	\$ 33,079,962	
Less accumulated depreciation	<u>(19,839,945)</u>	13,240,017

Long-term liabilities are not due in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Bonds payable	(5,299,812)	
Compensated absences	(219,411)	
Unamortized bond premiums	(495,215)	
OPEB obligations	(468,656)	
Net pension liability	<u>(1,093,195)</u>	(7,576,289)

Revenues that are not current financial resources in the funds.

Unavailable revenue		335,199
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Deferred inflows and outflows of resources related to net pension liabilities and other post employment benefit obligations are not current financial sources and uses and therefore are not reported in the governmental funds.

Deferred inflows of resources	(355,130)	
Deferred outflows of resources	<u>616,163</u>	261,033

Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements, an interest expenditure is reported when due.

	<u>(50,072)</u>	
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**Total Net Position - Governmental Activities** \$ 11,240,236

The accompanying notes to the basic financial statements are an integral part of this statement.

# TOWN OF NEWBURY

## Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds Year Ended December 31, 2022

	<u>General Fund</u>	<u>Capital Building Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Taxes	\$ 3,242,906	\$ -	\$ -	\$ 3,242,906
Licenses, permits and fees	711,254	-	-	711,254
Federal sources	1,176	-	-	1,176
State of NH sources	552,869	236,554	6,253	795,676
Charges for services	116,920	-	345,790	462,710
Miscellaneous revenues	285,321	-	41,853	327,174
Investment income	35,418	-	4,316	39,734
Total revenues	<u>4,945,864</u>	<u>236,554</u>	<u>398,212</u>	<u>5,580,630</u>
<b>Expenditures</b>				
General government	1,272,408	-	-	1,272,408
Public safety	1,233,306	-	315	1,233,621
Highways and streets	994,688	-	-	994,688
Sanitation	452,551	-	193,225	645,776
Health	75,918	-	-	75,918
Welfare	12,654	-	-	12,654
Culture and recreation	380,382	-	60,100	440,482
Conservation	5,590	-	-	5,590
Debt service:				
Principal	115,000	-	80,983	195,983
Interest	110,865	-	26,613	137,478
Capital outlay	305,764	86,471	-	392,235
Payments to other governments	1,174	-	-	1,174
Total expenditures	<u>4,960,300</u>	<u>86,471</u>	<u>361,236</u>	<u>5,408,007</u>
Revenues over (under) expenditures	(14,436)	150,083	36,976	172,623
<b>Other Financing Sources (Uses)</b>				
Loss on investments	(136,343)	-	(30,866)	(167,209)
Transfers in	-	-	46,248	46,248
Transfers out	(46,248)	-	-	(46,248)
Long term debt proceeds	-	1,289,675	-	1,289,675
Bond premium	-	137,825	-	137,825
Net change in fund balances	(197,027)	1,577,583	52,358	1,432,914
Fund balance, beginning	<u>3,079,255</u>	<u>(106,420)</u>	<u>624,599</u>	<u>3,597,434</u>
Fund balance, ending	<u>\$ 2,882,228</u>	<u>\$ 1,471,163</u>	<u>\$ 676,957</u>	<u>\$ 5,030,348</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

# TOWN OF NEWBURY

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended December 31, 2022

<b>Total Net Change in Fund Balances - Governmental Funds</b>	\$	1,432,914
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlays	\$ 546,163	
Depreciation expense	(694,971)	
Loss on disposal of assets	(9,459)	(158,267)
Bond proceeds provide current financial resources to governmental funds, but increase long-term liabilities in the statement of net position.		
		(1,289,675)
Repayment of bond and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal on bonds		195,982
Interest on long-term liabilities in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
Accrued interest (Increase) decrease		(28,984)
In the statement of activities, certain operating expenses are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used.		
Compensated absences (Increase) decrease		(19,608)
Unamortized bond premium (increase) decrease		(117,970)
OPEB obligation (increase) decrease		69,574
Net pension liability (Increase) decrease		(287,903)
Revenues in the governmental activities that are not available financial resources in the governmental funds.		
Change in unavailable revenue		141,656
The change in deferred inflows and outflows related to Pensions and Other Post Employment Benefits obligations are reported against expense in the governmental activities.		
Deferred inflows (increase) decrease	(53,185)	
Deferred outflows increase (decrease)	216,601	163,416
<b>Change in Net Position of Governmental Activities</b>	\$	101,135

The accompanying notes to the basic financial statements are an integral part of this statement.

# TOWN OF NEWBURY

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**Statement of Net Position  
Fiduciary Funds  
December 31, 2022**

	<u><b>Total Custodial Funds</b></u>
<b>Assets</b>	
Investments	\$ 20,563
Total assets	<u>\$ 20,563</u>
<b>Liabilities</b>	
Total liabilities	<u>\$ -</u>
<b>Net Position</b>	
Restricted for:	
Individuals and organizations	\$ 20,563
Total net position	<u>\$ 20,563</u>

# TOWN OF NEWBURY

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## Statement of Changes in Net Position Fiduciary Funds Year Ended December 31, 2022

	<b>Custodial Funds</b>
<b>Additions:</b>	
Miscellaneous revenues	\$ 117
Total additions	<u>\$ 117</u>
<b>Deductions:</b>	
Total deductions	<u>-</u>
Operating income (loss)	<u>117</u>
<b>Non operating additions (deductions):</b>	
Loss on investments	<u>(3,482)</u>
Change in net position	(3,365)
Net position, beginning	<u>45,307</u>
Net position, ending	<u>\$ 45,424</u>

# **NOTES TO BASIC FINANCIAL STATEMENTS**

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Newbury (the "Town" or "Government") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB), (when applicable), that do not conflict or contradict GASB pronouncements. The significant accounting policies established in GAAP and used by the Town are discussed below.

### A. THE REPORTING ENTITY

The Town is a local government governed by an elected Board of Selectmen. As required by GAAP, these financial statements are required to present the Town and its component units (if any).

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization; or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government. Fiscal independency is the ability to complete certain essential fiscal events without substantive approval by a primary government: (a) determine its budget without another government's having the authority to approve and modify that budget; (b) levy taxes or set rates or charges without approval by another government; and (c) issue bonded debt without approval by another government.

### B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town does not have any business-type primary activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

## NOTE 1 – (continued)

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions / programs. The functions / programs are also supported by general revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants reflect capital-specific grants. The net costs (by function) are normally covered by general revenue. The Town does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

### C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three major categories: governmental, proprietary and fiduciary.

Fund financial statements focus on major funds of the primary government in contrast to the governmental and business type (if any) activities reported in the government-wide financial statements. Major funds represent the government's most important funds and are determined based on minimum criteria set forth in GASBS No. 34 (numerical formula using total assets, liabilities, revenues, or expenditures/expenses of either fund category or activity combined). Major individual governmental funds are reported in separate columns in the fund financial statements with a combined column for all other funds. The general fund is required to be reported as a major fund. The following fund types are used by the Town:

1. **Governmental Funds** – The focus of governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

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

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The town reports the following as special revenue funds: Library Fund, Blodgett Sewer Fund, Recreation Revolving Fund, Conservation Fund, Beautification Fund, Poetry Path Fund, and Canine Fund.

**Capital Project Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Town reports a Capital Building Projects fund as a capital project fund.

**Permanent Funds** are used to account for trust arrangements in which the Town is the beneficiary of the earnings on the principal, including public-purpose funds previously classified as nonexpendable trust funds. The town reports Common Trust Funds as a permanent fund.

**TOWN OF NEWBURY**

**NOTE 1 – (continued)**

- 2. **Fiduciary Funds** – The reporting focus of fiduciary funds is on net position and, for private purpose trust funds, changes in net position. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide statements. The following is a description of the fiduciary funds of the Town:

**Private Purpose Trust Funds** are used to report trust arrangements under which the principal and interest benefits individuals, private organizations, or other governments, but not the Town. The assets are essentially held in trust for someone outside the reporting entity. The town does not report any private purpose trust funds.

**Custodial Funds** are used to report assets held in a purely custodial capacity for individuals, organizations, or other governments outside of the reporting entity. The town reports Lake Todd Capital Reserves as an agency fund.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Two different measurement focuses are used under the new financial reporting model, the flow of current financial resources and the flow of economic resources. The determination of when transactions are recognized is referred to as the basis of accounting. Like measurement focus, there are two different bases of accounting used: the accrual basis and the modified accrual basis.

**Government-Wide Financial Statements**

The government-wide financial statements use the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, generally, all revenues, expenses, gains, losses, assets, and liabilities should be recognized when the economic exchange takes place. The government-wide financial statements report all of the assets, liabilities, revenues, expenses, and gains and losses of the entire government. These financial statements do not report fund information. Instead, they focus on two specific types of activities performed by the government, "governmental activities" and, when applicable, "business type activities". Governmental and proprietary fund types are included in the governmental and, when applicable, business type activities reported in the government-wide financial statements and therefore utilize the measurement focus and basis of accounting applicable to these statements. Fiduciary funds are not reported in the government-wide financial statements.

**Fund Financial Statements**

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and asset are recognized when they susceptible to accrual, i.e., both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally within sixty days after year-end. Expenditures and liabilities are recognized in the accounting period in which the fund liability is incurred and due, with certain modifications. Debt service and lease payments are recognized when the payment is due and compensated absences, claims and judgments, and special termination benefits are recognized to the extent that the liabilities are "normally expected to be liquidated with expendable available financial resources". Fiduciary fund financial statements use the economic resources measurement focus and the full accrual basis of accounting.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 1 – (continued)

### E. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

#### Cash and Cash Equivalents and Investments

The Town has defined cash and cash equivalents to include cash on hand, demand deposits as well as short-term investments with a maturity date of within three months of the date acquired by the Town.

Investments are stated at fair value (quoted market price or the best available estimate).

#### Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to at market or near market rates, are treated as revenues and expenditures / expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

#### Capital Assets

For government-wide financial statements, capital assets purchased or acquired, in accordance with the Town's capitalization policy, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value at the time of acquisition. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the assets estimated useful lives.

ASSET	Capitalization	Estimated Useful
	Threshold	Lives
Land	All	na
Land improvements	All	20
Buildings and improvements	All	25-50
Machinery, equipment and other	\$1,000	5-20
Vehicles	\$1,000	7-15
Infrastructure	\$10,000	20-50

For fund financial statements, capital assets purchased for governmental operations are accounted for as capital expenditures of the governmental fund at the time of purchase.

## NOTE 1 – (continued)

### Compensated Absences

For government-wide financial statements the Town accrues accumulated unpaid vacation leave and associated employee-related costs when earned (or estimated to be earned) by the employee. For governmental funds, only the current portion, (the amount estimated to be paid within one operating period) is accrued. The long-term portion represents a reconciling item between the fund and government-wide presentations.

### Long-term Obligations

All long-term debt is reported as liabilities in the government-wide financial statements. Long-term debt consists of bonds payable, accrued compensated absences, unamortized bond premiums, other post-employment benefits, and net pension liabilities. Governmental funds reported in the fund financial statements are concerned with current financial resources only and do not report long-term debt. Instead, debt proceeds are reported as other financing sources when received and payments of principal and interest are reported as expenditures when due.

Governmental Accounting Standards Board Statement No. 75 – *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment 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 post-employment benefits, rather than when they use their post-employment benefit.

### Governmental Fund Equity and Fund Balance Policy

The Town implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement established new fund balance classifications and reporting requirements as follows:

Nonspendable – Are fund balances that cannot be spent because they are either; not in spendable form, such as inventories or prepaid amounts, or are legally or contractually required to be maintained intact, such as the principal of a permanent fund.

Restricted – Are amounts that can only be used for specific purposes because of enabling legislation or externally imposed constraints, such as grant requirements or laws or regulations.

Committed – Are amounts that can be used for specific purposes because of a formal action by the entities' highest level of decision-making authority (town meeting). This would include contractual obligations if existing resources have been committed. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same action it employed to previously commit those amounts.

Assigned – Are amounts intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body (Board of Selectmen), or by an official whom authority has been given (Town Administrator). Such assignments cannot exceed the available fund balance in any fund. This is the residual fund balance classification of all governmental funds except the general fund. Assigned fund balances should not be reported in the general fund if doing so causes the government to report a negative "unassigned" general fund balance.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 1 – (continued)

Unassigned – Is the residual classification for the general fund. The general fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

In instances where both restricted and unrestricted fund balances are available to fund expenditures, the restricted fund balances will be exhausted first, followed by the unrestricted classifications of, committed, assigned and unassigned fund balances.

The Town has not adopted a policy regarding the maintenance of a minimum fund balance.

### Revenues

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 the modified accrual basis, revenue is recorded when the exchange takes place and in the period in which the resources are measurable and available. Revenue resulting from non-exchange transactions, in which the Town receives value without directly giving equal value in return, generally includes grants and donations and is recognized when applicable grantor requirements, including purpose, eligibility, timing, and matching have been met.

General revenues on the Statement of Activities include property taxes and aid from various State of New Hampshire sources that are not program revenues (charges for services or related to operating or capital grant programs).

### Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

### Pensions

Governmental Accounting Standards Board Statement No. 68 – *Accounting and Financial Reporting for Pensions*, requires the Town to report its proportionate share of the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, pension expense, and information about the fiduciary net position of the New Hampshire Retirement System, (NHRS) a Cost-Sharing Multiple Employer Defined Benefit Pension Plan.

## NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### Legal Debt Limit

Per state statute, the Town may not incur debt at any one time in excess of 1.75% of its locally assessed valuation as last equalized by the Commissioner of the New Hampshire Department of Revenue Administration.

For the year ended December 31, 2022, the Town had not exceeded its legal debt limit.

### Risk Management

The Town is exposed to various risks of loss related to property loss, torts, errors and omissions, injuries to employees and natural disasters. There have no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The Town participates in the Property/Liability and Workers' Compensation programs of the New Hampshire Public Risk Management Exchange (Primex). Primex is a pooled risk management program under RSA 5-B and RSA 281-A. The member participation agreement permits Primex 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.

### Claims, Judgments and Contingent Liabilities

#### Grant Programs

The Town may participate in state, federal and privately funded programs, which are governed by various laws, regulations, contracts and agreements of the grantor. Costs charged to these programs are subject to audit or review by the grantor; therefore, to the extent that the Town has not complied with laws, regulations, contracts and agreements of the grantor, refunds of money for any disallowed claims, including amounts already collected, may constitute a contingent liability of the Town. As of December 31, 2022, the Town believes that there are no significant contingent liabilities relating to compliance with the laws, regulations, and contracts and agreements governing these programs; therefore, no provision has been recorded in the financial statements for such contingencies.

#### Litigation

The Town is subject to various claims, and sometimes lawsuits, which arise in the normal course of operations. The management of the Town believes that the outcome of these contingencies will not have a materially adverse effect on the financial statements and accordingly, no provision for loss has been recorded.

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2022

### NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits and Investments as of December 31, 2022, are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 7,568,045
Fiduciary funds:	
Cash and investments	20,563
	<u>\$ 7,588,608</u>

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

Deposits with financial institutions	\$ 4,998,147
Investments	2,590,461
	<u>\$ 7,588,608</u>

#### Credit Risk – Deposits

The Town maintains deposits in accordance with RSA 41:29 which states that the treasurer shall deposit all such moneys in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in solvent banks in the state, except that 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 obligations, United States 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. The amount of collected funds on deposit in any one bank shall not for more than 20 days exceed the sum of its paid-up capital and surplus.

#### Credit Risk - Investments

The Town maintains investments in accordance with RSA 41:29 which states that whenever the town treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the town treasurer shall, with the approval of the selectmen, invest the same in obligations of the United States government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the state of New Hampshire or in certificates of deposits and repurchase agreements of banks incorporated under the laws of the state of New Hampshire or in banks recognized by the state treasurer. Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral. At least yearly, the selectmen shall review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes.

# TOWN OF NEWBURY

**Notes to Basic Financial Statements  
December 31, 2022**

## NOTE 3 – (continued)

Investments made by the Town as of December 31, 2022, are summarized below:

	<u>Balance</u>	<u>Rating</u>	<u>Rating Agencies</u>
Equities	\$ 93,540	na	
Cash & Equivalents	521,072	na	
NH Public Deposit Investment Pool	271,435	na	
Fixed income mutual funds	<u>1,704,414</u>	na	
	<u>\$ 2,590,461</u>		

### Concentration of Credit Risk

The Town does not have a formal investment policy that limits the amount the Town may invest in any one issuer. Investments of 5% or more of the Town’s investments are as follows:

		<u>%</u>
Equities	\$ 93,540	4%
Cash & Equivalents	521,072	20%
NH Public Deposit Investment Pool	271,435	10%
Fixed income mutual funds	<u>1,704,414</u>	<u>66%</u>
	<u>\$ 2,590,461</u>	<u>100%</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 Town does not have a policy for custodial credit risk on deposits. As of December 31, 2022, \$265,054 of the Town’s bank balance was covered by FDIC insurance, and the balance was collateralized by a repurchase agreement with a local bank.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the Town’s \$2,590,461 in various investments, \$0 is held by the investment’s counterparty, not in the name of the Town.

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2022

### NOTE 4 - INTERFUND BALANCES AND TRANSFERS

#### Balances

Individual interfund balances as of December 31, 2022, consisted of the following:

	<u>Due From</u>	<u>Due To</u>
General fund	\$ -	\$ 1,631,106
Capital building projects	1,471,163	-
Blodgett sewer special revenue	160,677	-
Recreation revolving	-	25,736
Beautification committee	24,015	-
Poetry Path	-	590
Canine fund	1,577	-
	<u>\$ 1,657,432</u>	<u>\$ 1,657,432</u>

The general fund net payable is the result of the use of a central cash account maintained by the general fund to account for cash receipts and cash disbursements on behalf of all other funds.

#### Transfers

Individual interfund transfers for the year ended December 31, 2022, consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ -	\$ 46,248
Conservation fund	46,248	-
	<u>\$ 46,248</u>	<u>\$ 46,248</u>

The Town makes routine transfers during the year between the general fund and other funds based upon statutory or budgetary authorization. Transfers to the conservation fund are for land use change tax collections authorized to be transferred to the conservation fund.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 5 - INTERGOVERNMENTAL RECEIVABLES AND PAYABLES

### Intergovernmental Receivables

Intergovernmental receivables as of December 31, 2022, were as follows:

	<u>General Fund</u>
Local Governments	
Town of New London	\$ 19,467
Town of Sunapee	22,177
	<u>\$ 41,644</u>

### Intergovernmental Payables

Intergovernmental payables as of December 31, 2022, consisted of the following:

	<u>General Fund</u>
Local Governments	
Kearsarge Regional School District	\$ 2,717,004
State Governments	
New Hampshire	1,372
	<u>\$ 2,718,376</u>

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2022

### NOTE 6 - CAPITAL ASSETS

Capital asset activity for the Town for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<b>Governmental Activities (at cost)</b>				
<b>Capital assets not being depreciated:</b>				
Land and improvements	\$ 1,840,614	\$ -	\$ -	\$ 1,840,614
Construction in progress	-	-	-	-
	<u>1,840,614</u>	<u>-</u>	<u>-</u>	<u>1,840,614</u>
<b>Capital assets being depreciated:</b>				
Land improvements	4,754,671	4,933	-	4,759,604
Infrastructure	14,398,053	228,389	-	14,626,442
Buildings	7,114,593	32,000	-	7,146,593
Vehicles	2,436,724	266,472	28,703	2,674,493
Machinery and equipment	<u>2,142,720</u>	<u>14,369</u>	<u>124,873</u>	<u>2,032,216</u>
	<u>30,846,761</u>	<u>546,163</u>	<u>153,576</u>	<u>31,239,348</u>
Less accumulated depreciation:				
Land improvements	1,652,352	160,719	-	1,813,071
Infrastructure	11,274,249	104,084	-	11,378,333
Buildings	2,624,065	222,637	-	2,846,702
Vehicles	1,864,970	175,484	27,473	2,012,981
Machinery and equipment	<u>1,873,455</u>	<u>32,047</u>	<u>116,644</u>	<u>1,788,858</u>
Accumulated depreciation	<u>19,289,091</u>	<u>694,971</u>	<u>144,117</u>	<u>19,839,945</u>
Capital assets being depreciated, net	<u>11,557,670</u>	<u>(148,808)</u>	<u>9,459</u>	<u>11,399,403</u>
<b>Governmental activities capital assets, Net of accumulated depreciation</b>	<u>\$ 13,398,284</u>	<u>\$ (148,808)</u>	<u>\$ 9,459</u>	<u>\$ 13,240,017</u>
Depreciation expense for the year ended December 31, 2022 (unallocated)				<u>\$ 694,971</u>

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2022

### NOTE 7 - LONG-TERM LIABILITIES

The Town can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the Town. Other long-term obligations include compensated absences, unamortized bond premiums, OPEB obligations and net pension liability.

A summary of long-term liabilities outstanding as of December 31, 2022, is as follows:

	<b>General Obligation Debt</b>	<b>Compensated Absences</b>	<b>Unamortized Bond Premium</b>	<b>OPEB Obligations</b>	<b>Net Pension Liability</b>	<b>Total</b>
Beginning balance	\$ 4,206,119	\$ 199,803	\$ 377,245	\$ 538,230	\$ 805,292	\$ 6,126,689
Additions	1,289,675	19,608	137,825	333,560	287,903	2,068,571
Reductions	(195,982)	-	(19,855)	(403,134)	-	(618,971)
Ending balance	<u>5,299,812</u>	<u>219,411</u>	<u>495,215</u>	<u>468,656</u>	<u>1,093,195</u>	<u>7,576,289</u>
Current portion	236,641	-	26,746	-	-	263,387
Noncurrent portion	<u>5,063,171</u>	<u>219,411</u>	<u>468,469</u>	<u>468,656</u>	<u>1,093,195</u>	<u>7,312,902</u>
	<u>\$ 5,299,812</u>	<u>\$ 219,411</u>	<u>\$ 495,215</u>	<u>\$ 468,656</u>	<u>\$ 1,093,195</u>	<u>\$ 7,576,289</u>

Long-term liabilities outstanding as of December 31, 2022, consisted of the following:

	<b>Issue Year</b>	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Original Amount of Issue</b>	<b>Balance Outstanding</b>
<b>General Obligation Bonds</b>					
State Revolving Loan Proceeds	2010	0.86%	5/1/2031	\$ 1,315,860	\$ 762,510
Clean Water Revolving Loan	2011	0.952%	1/1/2030	307,807	123,127
Fire Department Building	2020	1.76%	8/15/2040	3,352,900	3,124,500
Police Department Building	2022	5.10%	8/12/2042	1,289,675	<u>1,289,675</u>
					5,299,812
<b>Other Long-Term Obligations</b>					
Compensated absences					219,411
Unamortized bond premium					495,215
Implicit Rate Subsidy - OPEB obligations					365,015
NHRS Medical Subsidy - OPEB obligations					103,641
Net pension liability					<u>1,093,195</u>
					<u>2,276,477</u>
					<u>\$ 7,576,289</u>

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2022

### NOTE 7 – (continued)

Annual debt service requirements to maturity for general obligation debt are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 236,641	\$ 193,698	\$ 430,339
2024	250,999	178,419	429,418
2025	259,982	167,903	427,885
2026	269,015	156,974	425,989
2027	283,302	145,629	428,931
2028 to 2032	1,571,073	538,608	2,109,681
2033 to 2037	1,339,800	277,589	1,617,389
2038 to 2042	<u>1,089,000</u>	<u>83,338</u>	<u>1,172,338</u>
	<u>\$ 5,299,812</u>	<u>\$ 1,742,158</u>	<u>\$ 7,041,970</u>

**TOWN OF NEWBURY**

**Notes to Basic Financial Statements  
December 31, 2022**

**NOTE 8 - PROPERTY TAXES**

**Property Tax Calendar**

The Town is responsible for assessing, collecting and distributing property taxes in accordance with state legislation. The property tax year is from April 1 - March 31. Unpaid property taxes may be liened (following statutory notification and procedural guidelines) as soon as 30-days after the final bill (or installment) is due. Unpaid taxes are assessed interest at a rate of 8% up to the "lien date," at which time the rate increases to 12%. Two years from the execution of the real estate tax lien the Tax Collector may execute to the lienholder a "deed" of the property subject to the real estate tax lien and not redeemed (paid).

As indicated below, property taxes levied by the Town include amounts for the County of Merrimack, the Kearsarge Regional School District, the State of New Hampshire (state education taxes), and the Lake Todd Village District. The Town must remit the amount levied to these entities, regardless of the amount collected.

**Allocation of Property Tax Assessment**

<b>Total Property Tax Commitment</b>	<u>\$ 12,476,647</u>	
		Rate Per
<b>Property Tax Allocation:</b>		<u>\$1,000</u>
Town Portion	\$ 3,393,372	\$ 3.06
Less: War Service Credit	(129,250)	
Local School Portion	5,853,237	5.28
State School Portion	1,192,291	1.08
County Portion	<u>2,166,997</u>	<u>1.96</u>
<b>Total Allocation</b>	<u>\$ 12,476,647</u>	<u>\$ 11.38</u>

**Deferred Property Taxes**

The Town reported deferred property tax revenues in the governmental funds in the amount of \$335,199 for property taxes that were not collected within 60 days of year end in accordance with generally accepted governmental accounting standards.

## TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

### NOTE 9 - PENSION PLAN

The Town participates in the New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan and trust established in 1967 by RSA 100-A:2 administered by a Board of Trustees. The plan is a contributory plan that provides service, disability, death and vested retirement benefits to members and their beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

The System is funded by contributions from both the employees and the Town. Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature while the employer contribution rates are determined by the System Board of Trustees based on an actuarial valuation. Plan members are required to contribute 7.0%, for Group I employees, and 11.55% and 11.8%, for Group II Police and Fire employees, respectively, of their covered salary and the town is required to contribute at an actuarially determined rate. The Town's contribution rates as of December 31, 2022, were 14.06% for Group I employees, 33.88% for Group II Policemen, and 32.99% for Group II Firemen, as applicable. The Town's contributions to the System for the years ending December 31, 2022, 2021, and 2020 were \$126,862, \$106,972, and \$87,955, respectively.

### NOTE 10 - DEFERRED COMPENSATION PLAN

The Town offers to its full-time administrative employees and highway department a deferred compensation plan in accordance with a resolution of the Town duly passed and adopted by the Board of Selectmen on March 21, 1983. The plan is administered by ICMA Retirement Corporation, under section 457 of the Internal Revenue Code and RSA Chapter 101-B of the statutes of the State of New Hampshire. Participation in the plan is optional for eligible employees.

Contributions to the plan are made based on a percentage of employee compensation as established by the employer. Future changes to the percentage of deferred compensation may not be made more frequently than once per calendar year without the express direction of the employer.

Deferred compensation payments will begin at such time as the employee reaches the "designated age", (as defined in the Joinder Agreement executed by the employees), become permanently disabled, or dies, whichever comes first. Such payments will be made under one of three methods selected by the employer. No payment of deferred compensation shall be made prior to an employee's separation from service with the employer except in the event of an unforeseeable emergency.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 11 – PROPORTIONATE SHARE OF NET PENSION LIABILITY

GASB Statement 68, *Accounting and Financial Reporting for Pensions*, established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense information about the fiduciary net position of the New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS.

### General Information about the Pension Plan

Plan description. The New Hampshire Retirement System (NHRS, Plan or System) is a public employee retirement system which administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRS information, please refer to the fiscal 2022 Comprehensive Annual Financial Report, which can be found on the NHRS website at [www.nhrs.org](http://www.nhrs.org).

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 a 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:

<b>Years of creditable service as of January 1, 2012</b>	<b>Minimum Age</b>	<b>Minimum Service</b>	<b>Benefit Multiplier</b>
At least 8 but less than 10 years	46	21	2.40%
At least 6 but less than 8 years	47	22	2.30%
At least 4 but less than 6 years	48	23	2.20%
Less than 4 years	49	24	2.10%

Contributions. By Statute, the Board of Trustees of the System is responsible for the certification of employer contribution rates, which are determined through the preparation of biennial valuation of the System's assets by the System's actuary using the entry age normal cost method.

The employer contributions used in the schedules of employer allocations is a component of total employer contributions presented in the System's financial statements for the corresponding period.

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2022

### NOTE 11 – (continued)

Actuarial assumptions. The collective total pension liability was based on the following actuarial assumptions:

Inflation	2.0%	
Salary increases	5.4%	average, including inflation
Wage inflation	2.75%	(2.25% for Teachers)
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 to calculate the total pension liability as of June 30, 2022, were based on the results of the most recent actuarial experience study for the period from 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 class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>30 Year Geometric Return</u>
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
<b>Public Equity</b>	<b>50.00%</b>	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
<b>Private Market Equity</b>	<b>20.00%</b>	
Private Debt	5.00%	7.25%
<b>Private Debt</b>	<b>5.00%</b>	
Core U.S. Fixed Income (3)	25.00%	3.60%
<b>Fixed Income</b>	<b>25.00%</b>	
<b>Inflation</b>		2.25%
<b>TOTAL</b>	<b><u>100.00%</u></b>	<b>7.30%</b>

# TOWN OF NEWBURY

**Notes to Basic Financial Statements  
December 31, 2022**

## **NOTE 11 – (continued)**

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 contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefit payments to determine the collective total pension liability.

### Sensitivity Analysis.

The following presents the sensitivity of the collective net pension liability to changes in the discount rate. It presents the Town’s proportionate share of the collective net pension liability calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>		<u>Current single rate assumption</u>		<u>1% Increase</u>
Employer's proportionate share of the net pension liability:					
December 31, 2021	\$ 1,466,792	\$	1,093,195	\$	782,584

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

As of December 31, 2022, the Town reported a liability of \$1,093,195 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 an actuarial valuation as of that date. The Town’s proportion of the net pension liability was based on the Town’s share of contributions to the pension plan relative to the contributions of all participating members, actuarially determined. As of December 31, 2022, the Town’s proportion was 0.01905799 percent.

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2022

### NOTE 11 – (continued)

For the year ended December 31, 2022, the Town recognized pension expense of \$144,472. As of December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Total Excluding Employer Contributions</b>
Differences between expected and actual experience	\$ 20,517	\$ 4,197	\$ 16,320
Net differences between projected and actual earnings on pension plan investments	41,431	-	41,431
Changes of assumptions	58,149	-	58,149
Changes in proportion and differences between Employer contributions and proportionate share of contributions	111,943	175	111,768
Employer contributions subsequent to the measurement date	59,395	-	NA
<b>Total</b>	<b>\$ 291,435</b>	<b>\$ 4,372</b>	<b>\$ 227,668</b>

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 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:

<u>Year Ending December 31,</u>	<u>Deferred Outflows/(Inflows)</u>
2023	\$ 81,451
2024	72,511
2025	(38,368)
2026	112,074
<b>Total</b>	<b>\$ 227,668</b>

**NOTE 12 – ACCOUNTING AND FINANCIAL REPORTING FOR POST EMPLOYMENT  
BENEFITS OTHER THAN PENSIONS - GASB 75**

**A. IMPLICIT RATE SUBSIDY OPEB PLAN**

**Plan description**

GASB Statement 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment 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 post-employment benefits, rather than when they use their post-employment benefit. The post-employment benefit liability is recognized on the Statement of Net Position over time.

GASB No. 75 requires that employers recognize the expected claims of the retiree population less the expected contributions by those retirees. This is not necessarily the same determination as the expected cash payments of the employer for retiree health benefits. The difference is that many post-employment health plans (including the Town's program) charge the same premium rates for all participants in a non-Medicare plan regardless of their age. This single premium rate is called a blended premium rate because it blends the expected claims of both active and retired participants. Retirees are generally older than the average participant in a non-Medicare plan, which means they are expected to generate higher claims than the average participant of the plan; therefore, they are receiving a subsidy even if they pay 100% of the blended premium rate because they would be paying less in premiums than their claims costs. This subsidy is referred to as the "Implicit Rate Subsidy".

Another way of considering the Implicit Rate Subsidy is to assume the retirees were removed from a blended plan and, instead, separately rated. In this scenario, the premium rate for the remaining active population would be lower; therefore, the retirees' premium rate is being subsidized by the premiums for active employees. Since the employer generally pays a portion of the premiums for the active employees, this subsidy creates a liability for the employer.

By comparison, the cash costs are the actual dollars paid by the employer to cover a portion or all of the retirees' premium rates. This is sometimes referred to as the "Explicit Rate Subsidy". This is the benefit that is explicitly stated by the Town that will be paid on behalf of retirees.

GASB 75 reports are required to value both the Implicit Rate Subsidy and the Explicit Rate Subsidy. This report values the Implicit Rate Subsidy only.

The Town provides medical benefits to its eligible retirees. The benefits are provided through fully insured plans that are sponsored by a state-wide health insurance consortium. Retirees are required to pay 100% of the premiums for elected coverage. The benefits in this plan end when the retiree and or the covered spouse reach age 65. This valuation does not account for the cost of benefits to retirees or their spouses after age 65.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 12 – (continued)

### Employees covered by benefit terms

As of January 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>19</u>
Total Participants covered by OPEB Plan	<u>19</u>

### Total OPEB Liability

The Town's total OPEB liability of \$365,015 was measured as of December 31, 2022, and was determined by an actuarial valuation as of January 1, 2022.

### Actuarial assumptions and other inputs

The total OPEB liability in the 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	3.72%
Healthcare Cost Trend Rates:	
2022 Trend	11.70%
2023 Trend	7.50%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090
Salary Increases	3.50%

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 December 31, 2022.

Mortality rates: 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 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.

# TOWN OF NEWBURY

**Notes to Basic Financial Statements**  
**December 31, 2022**

## NOTE 12 – (continued)

### Significant Changes from the Previous Actuarial Valuation

- Increasing the discount rate from 2.12% to 3.72%.
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2022.
- The payroll growth rate was increased from 2.00% to 3.50%.
- The election rate was changed from 100% to 50% based on expected future enrollment.
- Mortality assumption changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Year 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 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.
- The morbidity assumptions were updated to use the Dale Yamamoto model published by the Society of Actuaries to give a better projection of anticipated costs as adjusted for age.

### Changes in the Total OPEB Liability

	Fiscal Year Ending December 31, 2022
OPEB Liability Beginning of Year	\$ 435,439
Changes for the year:	
Service Cost	22,172
Interest	13,193
Assumption Changes	(397,454)
Differences Between Actual and Expected Experience	297,345
Benefit payments	(5,680)
OPEB Liability End of Year	\$ 365,015

### Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB Liability, calculated using the discount rate of 3.72%, as well as what the total OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Discount Rate		
	1% Decrease	Baseline Rate	1% Increase
Total OPEB Liability	\$ 407,586	\$ 365,015	\$ 327,246

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 12 – (continued)

### Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate

The following presents the total OPEB Liability, calculated using the trend rate starting at 11.70%, as well as what the total OPEB Liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

	Healthcare Cost Trend Rates		
	1%	Baseline Rate	1%
	Decrease		Increase
Total OPEB Liability	\$ 313,813	\$ 365,015	\$ 426,524

### 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 an OPEB expense of \$32,085. As of December 31, 2022, the Town reported deferred inflows and outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Balance, beginning	\$ 109,614	\$ 45,314	\$ 64,300
Experience changes	297,345	-	297,345
Assumption changes	-	397,454	(397,454)
Amortization	(88,730)	(92,010)	3,280
Balance, ending	\$ 318,229	\$ 350,758	\$ (32,529)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ending December 31,	Deferred Outflows	Deferred Inflows	Net
2023	\$ 87,721	\$ 82,069	\$ 5,652
2024	87,228	77,170	10,058
2025	51,355	68,645	(17,290)
2026	51,355	68,645	(17,290)
2027	40,570	54,229	(13,659)
Total	\$ 318,229	\$ 350,758	\$ (32,529)

## NOTE 12 – (continued)

### **B. NEW HAMPSHIRE RETIREMENT SYSTEM MEDICAL SUBSIDY OPEB PLAN**

#### **Plan description**

In addition to the OPEB plan discussed in A. above, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS is a public employee retirement system which administers a cost-sharing, multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the system's website at [www.nhrs.org](http://www.nhrs.org).

#### **Benefits**

Benefit amounts and eligibility requirements 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 I State Employees, Group I Political Subdivision Employees, Group I Teachers, and Group II Police and Firefighters. The 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.

Participating employers are required by GASB No. 75 to recognize *their proportionate share* of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense of the Plan. The employer allocation is the ratio of each employer's contribution to the OPEB Plan's total employer contributions during the measurement period.

#### **Contributions**

Funding for the Medical Subsidy comes from employer contributions. Employer contribution rates are set by the NHRS pursuant to RSA 100-A:16, and the biennial actuarial valuation.

#### **Proportionate Share of NHRS Net OPEB Liability**

The Town's proportionate share of the NHRS Medical Subsidy Net OPEB Liability as of the measurement date was \$103,641. The Town's proportion of the net OPEB liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating members, actuarially determined. As of December 31, 2022, the Town's proportion was 0.02742726 percent.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 12 – (continued)

### Actuarial assumptions and other inputs

The collective total OPEB liability was based on the following actuarial assumptions:

Inflation	2.00%
Salary Increases	5.40% average, including inflation
Wage Inflation	2.75%
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 valuation to calculate the total OPEB liability as of June 30, 2022 were based on the results of an actuarial experience study for the period from July 1, 2015 – June 30, 2019.

### Long-Term Rates of Return

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. The 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>30 Year Geometric Return</u>
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
<b>Public Equity</b>	<b>50.00%</b>	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
<b>Private Market Equity</b>	<b>20.00%</b>	
Private Debt	5.00%	7.25%
<b>Private Debt</b>	<b>5.00%</b>	
Core U.S. Fixed Income (3)	25.00%	3.60%
<b>Fixed Income</b>	<b>25.00%</b>	
<b>Inflation</b>		2.25%
<b>TOTAL</b>	<b><u>100.00%</u></b>	<b>7.30%</b>

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 12 – (continued)

### Discount Rate

The discount rate used to measure the collective OPEB liability 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 100-A:53. Based on this assumption, the OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

### Sensitivity of the NHRS Medical Subsidy Net OPEB liability to changes in the discount rate

The following presents the Net OPEB Liability, calculated using the discount rate as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Discount Rate		
	1%		1%
	Decrease	Baseline Rate	Increase
Total OPEB Liability	\$ 112,520	\$ 103,641	\$ 95,908

### 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 an OPEB expense of \$10,898. As of December 31, 2022, the Town reported deferred inflows and outflows of resources related to the Net OPEB Liability from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total exclusive of Employer Contribution
Differences between expected and actual experience	\$ -	\$ -	\$ -
Net differences between projected and actual earnings on OPEB plan investments	283	-	283
Changes of assumptions	-	-	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	-	-
Employer contributions subsequent to the measurement date	6,216	-	NA
Total	\$ 6,499	\$ -	\$ 283

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2022

### NOTE 12 – (continued)

Deferred outflows of resources related to OPEB benefits resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB liabilities will be recognized in pension expense as follows:

<u>For the Year Ending December 31,</u>	<u>Deferred Outflows/(Inflows)</u>
2023	\$ 47
2024	12
2025	(111)
2026	<u>335</u>
Total	<u>\$ 283</u>

### C. CONSOLIDATED TOWN and NHRS OPEB LIABILITIES

The following consolidates the Town's total OPEB liability and related deferred outflows/inflows of resources, and the Town's proportionate share of the NHRS Medical Subsidy Net OPEB Liability and related deferred outflows/inflows of resources as of December 31, 2022.

	<u>OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total OPEB Expense</u>
Implicit Rate Subsidy OPEB Plan	\$ 365,015	\$ 318,229	\$ 350,758	\$ 32,085
NHRS Medical Subsidy OPEB Plan	<u>103,641</u>	<u>6,499</u>	-	<u>10,898</u>
Total	<u>\$ 468,656</u>	<u>\$ 324,728</u>	<u>\$ 350,758</u>	<u>\$ 42,983</u>

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2022

## NOTE 13 - FUND BALANCE COMPONENTS

The town's governmental fund balance components under GASB 54 are comprised of the following:

	<u>General Fund</u>	<u>Capital Building Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Prepaid expenditures	\$ 89,093	\$ -	19,025	\$ 108,118
Endowment principal - Common Trust Funds	-	-	135,299	135,299
Restricted:				
Bond proceeds	-	1,471,163	-	1,471,163
Common Trust Funds	-	-	23,780	23,780
Committed:				
Library Fund	-	-	14,806	14,806
Blodgett Sewer	-	-	249,587	249,587
Recreation Revolving Fund	-	-	10,390	10,390
Conservation Fund	-	-	199,068	199,068
Beautification Committee	-	-	24,015	24,015
Canine fund	-	-	1,577	1,577
Capital reserves	2,139,378	-	-	2,139,378
Assigned:	-	-	-	-
Unassigned:	653,757	-	(590)	653,167
	<u>\$ 2,882,228</u>	<u>\$ 1,471,163</u>	<u>\$ 676,957</u>	<u>\$ 5,030,348</u>

## NOTE 14 – SUBSEQUENT EVENTS

At the March 15, 2023, Annual Town Meeting the town voted to authorize the Selectboard to issue not more than one million eight hundred fifty-one thousand dollars (\$1,851,000) of bonds and/or notes in compliance with the provisions of the Municipal Finance Act (RSA 33) for the construction of and other related expenses for a Library Addition Project.

## **REQUIRED SUPPLEMENTARY INFORMATION**

# TOWN OF NEWBURY

## Budgetary Comparison Schedule - General Fund Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance
<b>Budgetary Fund Balance - Beginning</b>	\$ 432,700	\$ 432,700	\$ 911,063	\$ 478,363
Resources (inflows):				
Taxes				
Property taxes	12,476,647	12,476,647	12,482,710	6,063
Taxes assessed for schools	(7,045,528)	(7,045,528)	(7,045,528)	-
Taxes assessed for county	(2,166,997)	(2,166,997)	(2,166,997)	-
Land use change taxes	25,000	25,000	63,695	38,695
Resident taxes	-	-	-	-
Timber taxes	10,000	10,000	8,129	(1,871)
Payments in lieu of taxes	35,679	35,679	-	(35,679)
Other taxes	13,000	13,000	9,881	(3,119)
Interest and penalties on delinquent taxes	65,000	65,000	39,963	(25,037)
Excavation tax	500	500	55	(445)
Provision for overlay and abatements	(25,579)	(25,579)	(7,346)	18,233
Licenses, permits and fees				
Business licenses and permits	1,000	1,000	165	(835)
Motor vehicle permit fees	660,000	660,000	639,386	(20,614)
Building permits	50,000	50,000	63,665	13,665
Other licenses, permits and fees	65,000	65,000	8,038	(56,962)
Federal sources				
COVID Vaccine Reimbursement	-	-	1,176	1,176
State of NH sources				
Shared revenue block grant	-	-	100,753	100,753
Meals and rental tax distribution	192,386	192,386	192,386	-
Highway block grant	118,056	118,056	117,598	(458)
State and federal forest land reimbursement	418	418	418	-
Other governments	233,276	233,276	141,714	(91,562)
Charges for services				
Income from departments	80,000	80,000	116,920	36,920
Miscellaneous revenues				
Sale of municipal property	165,000	165,000	245,648	80,648
Earnings on investments	20,000	20,000	3,932	(16,068)
Payments in lieu of taxes	-	-	35,679	35,679
Insurance dividends and reimbursements	-	-	2,431	2,431
Other miscellaneous sources	26,000	26,000	1,563	(24,437)
Transfers in				
Capital reserve transfers	-	-	286,957	286,957
Actual inflows (excluding fund balance)	<u>4,998,858</u>	<u>4,998,858</u>	<u>5,342,991</u>	<u>344,133</u>
Amounts available for appropriation	<u>\$ 5,431,558</u>	<u>\$ 5,431,558</u>	<u>\$ 6,254,054</u>	<u>\$ 822,496</u>

# TOWN OF NEWBURY

## Budgetary Comparison Schedule - General Fund Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance
Charges to appropriations (outflows):				
General government				
Executive	\$ 335,538	\$ 335,538	\$ 314,441	\$ 21,097
Election and registration	10,802	10,802	14,056	(3,254)
Financial administration	722,261	722,261	637,314	84,947
Legal expense	23,000	23,000	34,767	(11,767)
Personnel administration	4,800	4,800	22,963	(18,163)
Planning and zoning	78,330	78,330	74,056	4,274
General government building	90,558	90,558	82,571	7,987
Cemeteries	26,150	26,150	25,679	471
Insurance not otherwise allocated	65,513	65,513	63,378	2,135
Other general government	13,600	13,600	3,183	10,417
Public safety				
Police	724,503	724,503	758,360	(33,857)
Fire	297,094	297,094	298,681	(1,587)
Building inspection	80,408	80,408	101,097	(20,689)
Emergency management	5,125	5,125	4,825	300
Other public safety	73,923	73,923	70,343	3,580
Highways and streets				
Administration	1,036,515	1,036,515	988,718	47,797
Street lighting	6,000	6,000	5,970	30
Sanitation				
Solid waste collection	262,847	262,847	274,574	(11,727)
Solid waste disposal	157,100	157,100	135,553	21,547
Solid waste clean-up	39,500	39,500	42,424	(2,924)
Health				
Health agencies and hospitals	75,918	75,918	75,918	-
Welfare				
Administration	24,130	24,130	3,774	20,356
Direct assistance	-	-	8,880	(8,880)
Culture and recreation				
Parks and recreation	123,155	123,155	116,457	6,698
Library	254,516	254,516	255,409	(893)
Other culture and recreation	10,552	10,552	8,516	2,036
Conservation				
Administration	5,055	5,055	3,590	1,465
Other	-	-	2,000	(2,000)
Debt service				
Principal on long term bonds and notes	115,000	115,000	115,000	-
Interest on long term bonds and notes	110,865	110,865	110,865	-
Interest on tax anticipation notes	100	100	-	100

# TOWN OF NEWBURY

## Budgetary Comparison Schedule - General Fund Year Ended December 31, 2022

	Original			
	Budget	Final Budget	Actual	Variance
Capital outlay				
Land and improvements	\$ -	\$ -	\$ 56,230	\$ (56,230)
Machinery, vehicles, and equipment	-	-	211,673	(211,673)
Buildings	260,700	260,700	32,000	228,700
Improvements other than buildings	35,000	35,000	5,861	29,139
Transfers out				
Transfer to special revenue funds	-	-	46,248	(46,248)
Transfer to Capital reserves	363,000	363,000	363,000	-
Payments to other governments				
Payments to other governments	-	-	1,174	(1,174)
Total charges to appropriations	<u>5,431,558</u>	<u>5,431,558</u>	<u>5,369,548</u>	<u>62,010</u>
<b>Budgetary Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 884,506</u>	<u>\$ 884,506</u>

**TOWN OF NEWBURY**

**Schedule of Changes in Implicit Rate Subsidy OPEB Liability  
Year Ended December 31, 2022**

	2018	2019	2020	2021	2022
Total OPEB Liability Beginning of Year	\$ 232,923	\$ 236,710	\$ 254,672	\$ 413,055	\$ 435,439
Changes for the Year:					
Service Cost	16,135	15,167	22,538	23,016	22,172
Interest	7,901	9,566	8,202	8,658	13,193
Assumption Changes	(13,745)	-	179,365	-	(397,454)
Difference Between Actual and Expected Experience	-	-	(42,625)	-	297,345
Benefit payments	(6,504)	(6,771)	(9,097)	(9,290)	(5,680)
Total OPEB Liability End of Year	\$ 236,710	\$ 254,672	\$ 413,055	\$ 435,439	\$ 365,015
Town's covered-employee payroll	\$ 1,279,455	\$ 1,305,044	\$ 1,021,914	\$ 1,042,352	\$ 1,207,329
Total OPEB Liability as a percentage of covered payroll	18.50%	19.51%	40.42%	41.77%	30.23%

See the accompanying notes to the required supplementary information.

# TOWN OF NEWBURY

## Schedules of Proportionate Share and Contributions of the NHRS Net OPEB Liability Year Ended December 31, 2022

### Schedule of Proportionate Share of Net OPEB Liability

#### New Hampshire Retirement System Medical Subsidy

Fiscal Year	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Net OPEB as a Percentage of Covered Payroll (AAL)	Plan Fiduciary
					Net Position as a Percentage of the Net OPEB Liability
December 31, 2022	0.02742726%	\$ 103,641	\$ 374,445	28%	10.64%
December 31, 2021	0.02566844%	\$ 102,791	\$ 341,949	30%	11.06%
December 31, 2020	0.02326723%	\$ 101,843	\$ 309,373	33%	7.74%
December 31, 2019	0.02541417%	\$ 111,419	\$ 302,544	37%	7.75%
December 31, 2018	0.02090522%	\$ 95,714	\$ 251,446	38%	7.53%

### Schedule of Medical Subsidy Contributions

#### New Hampshire Retirement System Medical Subsidy

Fiscal Year	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered
					Employee Payroll
December 31, 2022	\$ 11,549	\$ 11,549	\$ -	\$ 374,445	3.08%
December 31, 2021	\$ 12,335	\$ 12,335	\$ -	\$ 341,949	3.61%
December 31, 2020	\$ 10,800	\$ 10,800	\$ -	\$ 309,373	3.49%
December 31, 2019	\$ 11,598	\$ 11,598	\$ -	\$ 302,544	3.83%
December 31, 2018	\$ 9,650	\$ 9,247	\$ (403)	\$ 251,446	3.84%

See the accompanying notes to the required supplementary information.

# TOWN OF NEWBURY

## Schedules of Proportionate Share and Contributions of the Net Pension Liability Year Ended December 31, 2022

### Schedule of Proportionate Share of Net Pension Liability

#### New Hampshire Retirement System Net Pension Liability

Fiscal Year	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Net Pension as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2022	0.01905799%	\$ 1,093,195	\$ 374,445	291.95%	65.12%
December 31, 2021	0.01817027%	\$ 805,292	\$ 341,949	235.50%	72.22%
December 31, 2020	0.01645342%	\$ 1,052,386	\$ 309,373	340.17%	58.72%
December 31, 2019	0.01646278%	\$ 792,132	\$ 302,544	261.82%	65.59%
December 31, 2018	0.01351708%	\$ 650,875	\$ 251,446	258.85%	64.73%
December 31, 2017	0.01644605%	\$ 808,816	\$ 246,587	328.00%	62.66%
December 31, 2016	0.01687644%	\$ 897,421	\$ 268,105	334.73%	58.30%
December 31, 2015	0.01643802%	\$ 651,197	\$ 260,938	249.56%	65.47%
December 31, 2014	0.01614407%	\$ 605,982	\$ 252,721	239.78%	66.32%

### Schedule of Pension Contributions

#### New Hampshire Retirement System Pension Contributions

Fiscal Year	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2022	\$ 110,349	\$ 110,349	\$ -	\$ 374,445	29.47%
December 31, 2021	\$ 83,479	\$ 83,479	\$ -	\$ 341,949	24.41%
December 31, 2020	\$ 73,093	\$ 73,093	\$ -	\$ 309,373	23.63%
December 31, 2019	\$ 71,643	\$ 71,643	\$ -	\$ 302,544	23.68%
December 31, 2018	\$ 57,131	\$ 57,131	\$ -	\$ 251,446	22.72%
December 31, 2017	\$ 60,249	\$ 60,249	\$ -	\$ 246,587	24.43%
December 31, 2016	\$ 60,431	\$ 60,431	\$ -	\$ 268,105	22.54%
December 31, 2015	\$ 55,148	\$ 55,148	\$ -	\$ 260,938	21.13%
December 31, 2014	\$ 52,375	\$ 52,375	\$ -	\$ 252,721	20.72%

See the accompanying notes to the required supplementary information.

# TOWN OF NEWBURY

Notes to Required Supplementary Information  
December 31, 2022

## NOTE 1 - BUDGETARY INFORMATION

### A. Original Budget

Governmental budgetary appropriations and estimated revenues are accounted for on a fund basis in accordance with state statutes, administrative rules and local laws, policies or procedures. The budgetary process results in a formally adopted Town budget by voters at the annual Town meeting. Subsequent regulatory reviews by departments of the State of New Hampshire are made of the budgetary process (warrant articles, required results of votes, etc.), adopted budget and the estimated revenues of the Town. After final allocation of state aid programs to the Town and approval of final estimated revenues, a balanced Town budget is achieved in accordance with State statute (the "original" budget). The original budget is the first complete, legally appropriated budget adjusted for appropriate changes occurring *before* the beginning of the year.

### B. Budgetary Changes, Transfers, Encumbrances and Continuing Appropriations

#### Budgetary Changes

In accordance with RSA 31:95-b, appropriations may be made by the Board of Selectmen by applying for, accepting and expending unanticipated funds (money from a state, federal or other governmental unit or a private source) which become available during the year without further action by the Town. Such money may be used only for legal purposes for which a Town may appropriate money; shall not require the expenditure of other Town funds except those funds lawfully appropriated for the same purpose; and shall be exempt from the provisions of RSA 32 relative to the limitation of expenditure of Town moneys. The statute requires the Board of Selectmen to hold a public hearing on the action to be taken and to comply with various public notice requirements.

#### Transfers

The Board of Selectmen may authorize budgetary transfers between allowable appropriations (programs, functions or categories); however, total expenditures may not exceed the total allowable appropriations budgeted (which consists of the original budget plus appropriations allowable under RSA 31:95-b, encumbrances carried forward from the prior year and continuing appropriations, if any).

#### Encumbrances and Continuing Appropriations

All annual appropriations lapse at year-end unless encumbered. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Encumbrances are not expenditures and are reported as an assignment of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

Certain appropriations that are not "annual appropriations" do not lapse at year-end. These continuing appropriations include those from special or unanticipated revenues, capital projects and specific items that are not required to have been completed at year-end. Continuing appropriations are reported as a commitment of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

### C. Final Budget

The final budget consists of the original budget adjusted for appropriate legal changes applicable to the year, including those occurring during and after the end of the year.

# TOWN OF NEWBURY

## Notes to Required Supplementary Information December 31, 2022

### NOTE 2 - EXPLANATION OF BUDGETARY TO GAAP DIFFERENCES

#### Basis and Timing Differences

The basis of accounting or the timing of transactions used or applied by the funds in the basic financial statements (fund financial statements) differs from the basis of accounting or timing of transactions used or applied by the funds for budgetary purposes. The following is an explanation of the differences between budgetary inflows and outflows and GAAP revenues and expenditures.

<u>Budgetary Fund</u>	<u>General Fund</u>
<u>Financial Statement Major Fund</u>	<u>General Fund</u>
<b>Sources / Inflows of Resources:</b>	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 6,254,054
Differences - Budget to GAAP:	
Budgetary inflows that are not revenues for financial reporting purposes	
Beginning unreserved fund (balance) deficit	(911,063)
Budgetary capital reserve transfers	(286,957)
Actual revenues that are not inflows for budgetary purposes	
Change in unavailable property taxes	(141,656)
Capital reserve earnings	<u>31,486</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 4,945,864</u>
<b>Uses / Outflows of Resources:</b>	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 5,369,548
Differences - Budget to GAAP:	
Budgetary outflows that are not expenditures for financial reporting purposes	
Budgetary capital reserve transfers	(363,000)
Transfers to other funds	<u>(46,248)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 4,960,300</u>

# TOWN OF NEWBURY

Notes to Required Supplementary Information  
December 31, 2022

## NOTE 3 –REQUIRED OPEB SUPPLEMENTARY INFORMATION

The town is required to prepare its financial statements in accordance with accounting principles generally accepted in the United States. Accordingly, the town is required to disclose its obligations for post-employment benefits. In addition to pensions, these benefits include health insurance paid on behalf of retirees (Town Plan) and medical subsidies to retirees paid by the NHRS (NHRS Medical Subsidy Plan). Guidance for the disclosure required is contained in Governmental Accounting Standards Board Statement No. 75 - "Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions" (GASB No. 75). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75 to pay related benefits.

Town OPEB Plan – The Town plan as described in the notes to the financial statements is required to report as required supplementary information a **Schedule of Changes in Implicit Rate Subsidy OPEB Liability**. This information is required to be disclosed for the 10 most recent years. Subsequent year's information will be added as it becomes available.

NHRS Medical Subsidy OPEB Plan – The NHRS medical subsidy plan as described in the notes to financial statements is required to report as required supplementary information the following:

- **Schedule of Proportionate Share of Net OPEB Liability**
- **Schedule of Medical Subsidy Contributions**

The information presented in the *Schedule of the Proportionate Share of Net OPEB Liability* is determined as of the measurement date of the collective net OPEB liability.

The information presented in the *Schedule of Medical Subsidy OPEB Contributions* is determined as of the Plan's most recent fiscal year-end.

This information is required to be disclosed for the 10 most recent years. Subsequent year's information will be added as it becomes available.

## NOTE 4 – GASB 68 REQUIRED SUPPLEMENTARY INFORMATION SCHEDULES

In accordance with GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions*, the town is required to disclose historical data for each of the prior ten years within the following schedules:

- **Schedule of the Proportionate Share of Net Pension Liability**
- **Schedule of Pension Contributions**

The information presented in the *Schedule of the Proportionate Share of Net Pension Liability* is determined as of the measurement date of the collective net pension liability.

The information presented in the *Schedule of Contributions* is determined as of the Plan's most recent fiscal year-end.

Subsequent year's information will be added as it becomes available until the ten-year requirement is met.

## **OTHER SUPPLEMENTARY INFORMATION**

**TOWN OF NEWBURY**

**Combining Balance Sheet - Nonmajor Governmental Funds  
December 31, 2022**

	Library Fund	Blodgett Sewer	Recreation Revolving Fund	Conservation Fund	Beautification Committee	Poetry Path	Canine Fund	Common Trust Funds	Total Nonmajor Governmental Funds
<b>Assets</b>									
Cash and cash equivalents	\$ 14,806	\$ -	\$ 36,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,932
Investments	-	70,990	-	199,068	-	-	-	159,079	429,137
Accounts receivable	-	17,920	-	-	-	-	-	-	17,920
Due from other funds	-	160,677	-	-	24,015	-	1,577	-	186,269
Prepays	-	19,025	-	-	-	-	-	-	19,025
Total assets	\$ 14,806	\$ 268,612	\$ 36,126	\$ 199,068	\$ 24,015	\$ -	\$ 1,577	\$ 159,079	\$ 703,283
<b>Liabilities and Fund Balances</b>									
Liabilities:									
Due to other funds	\$ -	\$ -	\$ 25,736	\$ -	\$ -	\$ 590	\$ -	\$ -	\$ 26,326
Total liabilities	-	-	25,736	-	-	590	-	-	26,326
Fund balances:									
Nonspendable	-	19,025	-	-	-	-	-	135,299	154,324
Restricted	-	-	-	-	-	-	-	23,780	23,780
Committed	14,806	249,587	10,390	199,068	24,015	-	1,577	-	499,443
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(590)	-	-	(590)
Total fund balances	14,806	268,612	10,390	199,068	24,015	(590)	1,577	159,079	676,957
Total liabilities and fund balances	\$ 14,806	\$ 268,612	\$ 36,126	\$ 199,068	\$ 24,015	\$ -	\$ 1,577	\$ 159,079	\$ 703,283

**TOWN OF NEWBURY**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended December 31, 2022**

	Library Fund	Blodgett Sewer	Recreation		Conservation Fund	Beautification Committee	Poetry Path Fund	Canine Fund	Common		Total	
			Revolving Fund	Fund					Trust Funds	Governmental Funds		
<b>Revenues</b>												
State of NH sources	\$ -	\$ 6,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,253	
Charges for services	-	307,880	20,635	-	-	17,275	-	-	-	-	345,790	
Miscellaneous revenues	14,197	1,164	1,611	17,484	8,961	2,100	-	-	652	-	46,169	
Transfers in	-	-	-	46,248	-	-	-	-	-	-	46,248	
Total revenues and other financing sources	14,197	315,297	22,246	63,732	26,236	2,100	-	-	652	-	444,460	
<b>Expenditures</b>												
Public safety	-	-	-	-	-	-	-	315	-	-	315	
Sanitation	-	193,225	-	-	-	-	-	-	-	-	193,225	
Culture and recreation	14,871	-	16,719	-	25,560	2,950	-	-	-	-	60,100	
Debt service	-	107,596	-	-	-	-	-	-	-	-	107,596	
Other financing uses	-	-	-	-	-	-	-	-	30,866	-	30,866	
Total expenditures and other financing sources	14,871	300,821	16,719	-	25,560	2,950	315	-	30,866	-	392,102	
Excess revenue and other financing sources over (under) expenditures and other financing uses	(674)	14,476	5,527	63,732	676	(850)	(315)	(30,214)			52,358	
Fund balance, beginning	15,480	254,136	4,863	135,336	23,339	260	1,892	189,293			624,599	
Fund balance, ending	\$ 14,806	\$ 268,612	\$ 10,390	\$ 199,068	\$ 24,015	\$ (590)	\$ 1,577	\$ 159,079			\$ 676,957	

**Newbury Service Directory**

**ALL EMERGENCIES: DIAL 911**

After calling for Emergency help, please turn on all outside lights (both during the day and at night) to aid in locating your residence. If possible, have someone outdoors to meet the responding units.

**FIRE DEPARTMENT (non-emergency)           603-763-4403**  
**POLICE STATION (non-emergency)       603-763-4104**  
**POLICE DISPATCH                           603-763-2221 or 603-526-1961**

**Selectboard's Office**

**603-763-4940 ext. 202**

**Town Administrator**

**Diane Ricciardelli**

**603-763-4940 ext. 204**

Monday through Friday: 8:00 a.m. – 4:00 p.m.

Selectboard meets every two weeks  
on a rotating schedule of  
Monday nights at 6:00 p.m.  
at the Town Office.

See posted meeting schedules for dates.

**Town Clerk & Tax Collector's Office**

**603-763-5326**

Monday: 1:00 p.m. – 7:00 p.m.  
Tuesday through Friday: 8:00 a.m. – 3:45 p.m.  
(Closed from 12:00 p.m. – 1:00 p.m.)

**Code Enforcement Officer**

**603-763-4940 ext. 203**

Appointments Recommended  
Monday through Friday: 8:00 a.m. – 4:00 p.m.

**Land Use and Assessing Coordinator**

**603-763-4940 ext. 201**

Call for Zoning and Planning Board information.

Planning Board meets at 7:00 p.m.  
on the third Tuesday of the month at the  
Town Office.

Zoning Board meets at 7:00 p.m. on an “as needed” basis  
on the second Wednesday of the month at the Town Office.

**Library**  
**603-763-5803**

Sunday: 12:00 p.m. – 5:00 p.m.  
Monday: 12:00 p.m. – 8:00 p.m.  
Tuesday, Wednesday, Thursday: 9:30 a.m. – 5:30 p.m.  
Saturday: 10:00 a.m. – 2:00 p.m.

**Transfer Station**  
**603-763-2289**

Monday: 9:00 a.m. – 1:00 p.m.  
Wednesday: 1:00 p.m. – 5:00 p.m.  
Saturday & Sunday: 9:00 a.m. – 4:45 p.m.

**Forest Fire Warden: Dave Smith      603-938-5925**

**Town Highway Department      603-938-5494**



*View from the Fishersfield hiking trails.  
Photo Courtesy Jennifer Parkhurst-Smith*



*The caboose in different seasons.  
Photo Courtesy Rachel Berry*

