

# 2022 Annual Report Town of Newbury New Hampshire





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



*9/11/22 Event - Veterans and First Responders  
Photo Courtesy Maureen Rosen*

**For**  
**the Fiscal Year ending December 31, 2022**  
**with**  
**Vital Statistics for the year 2022**

*Cover photo – A beautiful July morning by the Lake.  
Photo courtesy Pam Bryk*

*2022 Annual Town Report  
Design, layout, editing and production by Pam Bryk  
Assistant production and editing by Jennifer Parkhurst-Smith*



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**Town Officers**

**Selectboard\***

Scott Wheeler, chair, term expires 2024  
Joanne Lord, term expires 2025  
Edward Thorson, term expires 2023

**Town Administrator\*\***

Dennis J. Pavlicek

**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 2023

**Deputy Treasurer\*\***

Debbie Johnson

**Trustees of Trust Funds\***

Clayton Johnson, term expires 2025  
Debra Prussman, term expires 2024  
Daniel H. Wolf, term expires 2023

**Library Trustees\***

Eric Boyer, term expires 2025  
Paul Sullivan, term expires 2025  
Elizabeth Courant, term expires 2024  
Lynne Tuohy, term expires 2024  
Jeanne Palleiko, term expires 2023  
Todd Mailley, alternate, term expires 2023  
Patricia Sherman, alternate, term expires 2023

**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  
Marcia Keane, term expires 2025  
Deane Geddes, term expires 2023

**Planning Board\***

M. Darren Finneral, chair, term expires 2023  
Jim Lord, term expires 2025  
Wayne Seaholm, term expires 2025  
Christopher Millette, term expires 2024  
Denise Mitchell, term expires 2024  
Christopher Hernick, term expires 2023  
Kristen Schultz, alternate, term expires 2023  
Scott Wheeler, Selectboard, ex-officio

**Zoning Board of Adjustment\***

Dave Blohm, chair, term expires 2023  
Steve Hurd, term expires 2025  
Hank Thomas, term expires 2025  
Larry Briggs, term expires 2023  
Gary Budd, term expires 2023  
Alex Azodi, alternate, term expires 2023  
Katheryn Holmes, alternate, term expires 2023

**Conservation Commission\*\***

Katheryn Holmes, chair, term expires 2023  
Eric Unger, vice-chair, term expires 2023  
John Magee, term expires 2023  
Bob Stewart, term expires 2023

**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 Abbott

**Highway Administrator\*\***

Calvin Prussman, Jr.

**Recreation Director\*\***

Sydney Bryk

**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

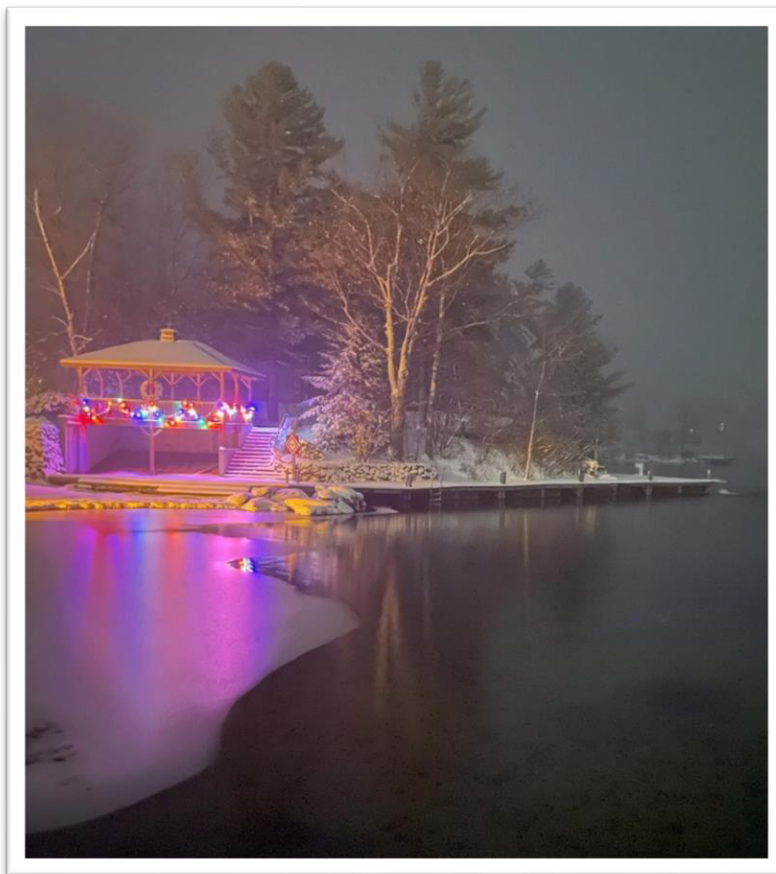
**43.3215° N, 72.0359° W**

Newbury was a busy place in 2022. Skiing turned out to be a huge attraction in the winter. Boating on the lake was very popular in the summer and hiking in Newbury always seems to be crowd pleasing for all seasons. There were many events happening in Town, Old Home Day was a great success, summer camps were filled, and library programs were busy. The Town was blooming with beautiful flowers, thank you to our Beautification Committee. The colorful lights looked joyful driving through the center of Town this holiday season.

This past year we lost many members of our community who contributed to our Town in various ways. Their lives were blessings, and their memories we will treasure. Each one of them made a difference in our Town.

Lastly, we wish Dennis Pavlicek, our town administrator, a fond farewell. Thank you for all your guidance and support. The town office will not be the same without your witty humor. We all wish you a happy, healthy, and relaxing retirement!

*Pam Bryk  
Administrative Assistant*



*A holiday stroll by the harbor  
Photo Courtesy Stephanie Spaulding*

## Selectboard

Another year has come and gone, and while 2022 had its ups and downs for many residents, we look forward to 2023 with optimism. In retrospect, the town has prospered overall in many ways in 2022:

- A successful Old Home Day celebration
- Our amazing Fourth of July parade.
- Blodgett Landing has a new solar array for the sewer plant.
- We took possession of our long-awaited new fire rescue truck.
- The police department was able to receive a grant for a new cruiser, saving the taxpayers money.

In 2023, we hopefully will find ourselves returning to many of our community celebrations. We will be starting with the famous ham and bean dinner at town meeting, thanks to the beautification committee.

### Selectboard Meetings

Your Selectboard, as guided by the votes taken at the March 2022 Town Meeting, implemented the warrant articles that passed. The Selectboard meets in public session at the town office meeting room every other Monday at 6:00 p.m. If Monday is a federal holiday, the meeting will be on Tuesday. The schedule of all our meetings is on the town website along with a wide range of current information. The agenda is posted on the Friday before the scheduled meeting at the town office and on the town website, [www.newburynh.org](http://www.newburynh.org). At the Selectboard meetings, we oversee all decisions and duties delegated to us by Town Meeting and State statute.

The Selectboard implemented a 3-minute time allotment during the public input section of our meetings to assure everyone has time to speak while still being able to keep our meetings on schedule. We appreciate your input at the Selectboard meetings and hope you will respect the allotted time per person. Public input is for residents to speak with the Selectboard not to one another, we ask you to bring your concerns directly to the Board.



*Pickleball tournament at Fishersfield  
Photo Courtesy Syd Bryk*

### Community Action

As you are aware, we have been making strides at the transfer station. We are enforcing our rules of displaying your transfer station tags, and request you be considerate of our scheduled transfer station hours. We have made progress on the transfer station repairs and upgrades that were asked for. We have put in a new storage container, put covers on the paper and plastic recycling, put up safety rails around the trash

compactors. We still have upgrades to finish and will be working on those this spring - staining the building, seal coating the pavement, striping and maintenance to our facility.

### Police Department Renovation

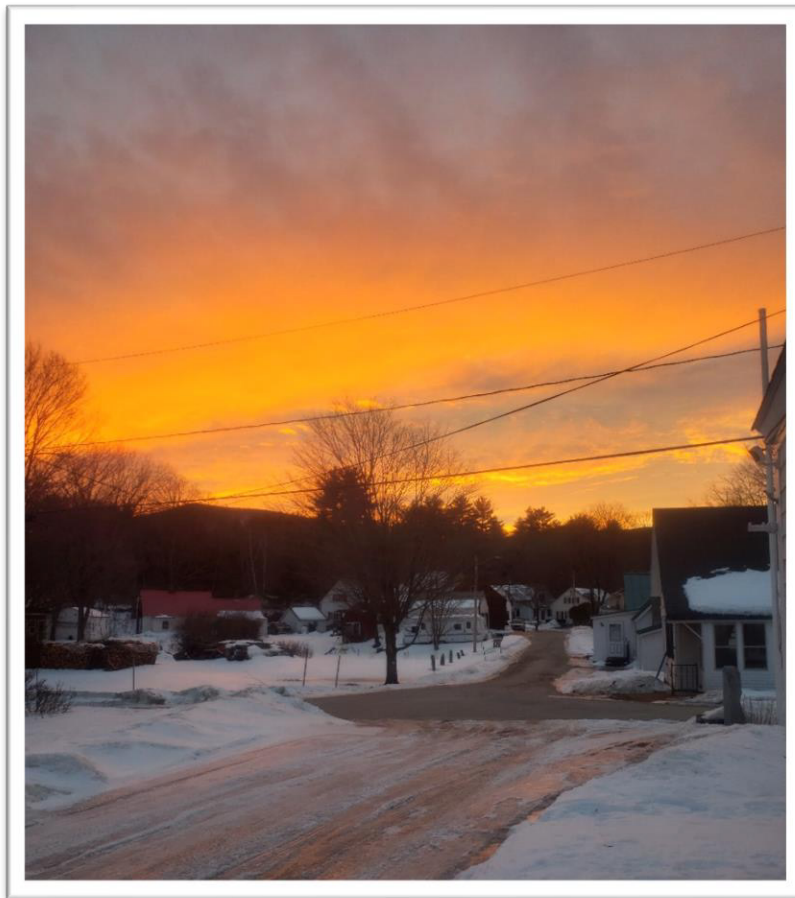
The Police Department Building renovation passed at town meeting, and we have been working behind the scenes to get the renovations started. The project will be starting soon, due to inflation we have encountered a few setbacks and are in the process of revising the project.

## **Employees**

Police Chief Bradley Wheeler, Fire Chief Henry Thomas, and Highway Administrator Cal Prussman help to keep us aware of their department's needs at our Selectboard meetings. We are all truly fortunate to have such capable and conscientious town employees. We would like to express our appreciation to all town employees who keep Newbury running.

We also want to send special thanks out to those employees who have served Newbury for 30+ years. Once again, our appreciation goes out to all the citizens, employees and the many organizations that make Newbury a very special place.

*Scott Wheeler, Chair  
Ed Thorson  
Joanne Lord*



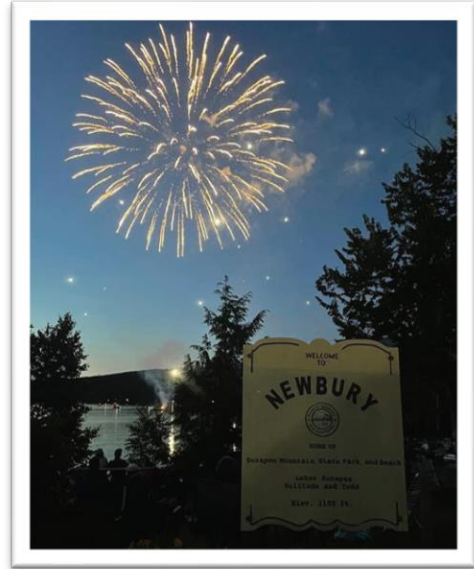
*Sleepy Street sunset  
Photo Courtesy Jennifer Parkhurst-Smith*

## Town Administrator

*“You never really leave the place you love.  
You take part of it with you and leave part of you there.” - unknown*

In preparing this report, it is always challenging to limit the topics to discuss, but at the top of the list this year is what’s happening to the Police Department renovation; the simple answer is that because the cost of inflation (big surprise) we have had to make a change in our construction management firm. We made the necessary change and our new firm is Turnstone Corporation, which has a wealth of experience. Currently, as I write this we are waiting on new numbers that will bring us closer to our budget so that we can start construction. We still hope to have the project completed within six months from start. When completed the staff at the Police Department will be in a safe and more usable building.

We have been fortunate this year in that we did not have a great deal of staff turnover, we did welcome our new finance director, Jessica Dennis. Jessica came to us from the Town of Charlestown and has a wealth of experience, she quickly fit in and offered new ideas and processes.



*Old Home Day fireworks  
Photo Courtesy: Dennis Pavlicek*

### **Warrant Articles**

Warrant Article #3 asks the Town if they would appropriate \$2,451,000 for the construction of a Library addition. The sum would be offset by \$600,000 from the Newbury Library Foundation. The remaining amount of \$1,851,000 would be bonded. A vote of 60% is required for this long-term debt. Repayment of the long-term debt would commence in 2024.

Warrant Article #4 is the article pertaining to the budget. It shows an increase of \$513,788; I think most of us know that inflation has been pretty rough this year and all prices and materials have been effected, especially fuel and electrical expenses. We are also now paying the first year of the police station bond payment. The Selectboard continues to diligently save money where possible but continue to provide the services the town needs. Of the notable increases were to code enforcement in staffing to protect and preserve our chief asset, our ecosystem. We are seeing an uptick in revenues, and this has alleviated sharper increases.

Warrant Article #5 & 6 asks residents to add to existing capital reserve and expendable trust funds. The amounts help to keep our tax rate stable by spreading the amounts over a number of years.

Warrant Article #7 is a housekeeping article that transfers the sale of lots into the cemetery expendable trust fund.

Warrant Article #8 asks the Town to purchase a new six-wheel dump truck with sander and plow for \$243,408. This article will be funded by the use of the highway capital reserve fund and trade-in/sale of an older vehicle.

Warrant Article #9 asks the Town to purchase a new one ton truck with sander and plow for \$97,406. This article will also be funded with the highway capital reserve fund and trade-in/sale of an existing vehicle.

Warrant Article #10 asks the Town to purchase a new fire truck/pumper in the amount of \$835,000. Pumpers are generally kept for 30 years. Funding for this article shall come from the fire equipment capital reserve fund and the trade-in/sale of an older pumper.

Warrant Article #11 asks the Town to purchase a used backhoe/tractor up to \$40,000. The backhoe/tractor will be used at the transfer station to assist in recycling efforts.

Warrant Article #12 proposes to see if the Town will vote to construct a 20' by 20' building to be used as the lab at Blodgett Landing Sewage Treatment Facility for \$96,390. Funding of this article will come from the December 31, 2022, undesignated fund balance of the Blodgett Landing Sewer System.

Warrant Article #13 & 14 are articles that the NH Statute's require to be readopted, no credits are changing.

Warrant Article #15 is a petitioned article to see if the Town will authorize the Selectboard to convey an easement.

Warrant Article #16 asks the Town if they wish to rescind the authorization to sell the old highway garage. If they decide to rescind, the article will also ask if they wish to appropriate \$60,000 towards repairs to the building.

Warrant Articles #17 – 19 are additional articles that the statute requires to be readopted, the exemption values are not changing.

If all of the articles pass as proposed, the increase to the Town tax rate is projected to be \$.24 on a total Town tax rate of \$3.30.

### **Thank you**

It has been my honor and privilege to have been your Town Administrator for the past 28 years but with both excitement and sadness, I will be retiring from my position as of June 2, 2023.

I look forward to being able to do all those things that I put off or didn't have the time to do. I will miss my fellow employees and the many residents whom I have worked with and come to know over the years. I have had the great pleasure of working alongside so many talented and dedicated individuals who have



*November sunrise over Lake Sunapee  
Photo Courtesy Pam Bryk*

worked for or volunteered their time to Newbury. I have special memories of 4 individuals that to me personify what this Town is all about. Alice Lynn, who always had a smile on her face, planted our Town Christmas tree, and was a fixture in the library. Wilbert Willis, who always went the extra mile in everything he did for the Town and his family and friends. Paul Groulx, who always would lend a helping hand and would give sage advice when called upon. The final individual, Chris Palmer, who left us way too young but put his heart and soul into everything he touched. These are just some of the fond reflections I will remember. I have been blessed to have been part of a wonderful team and the support of many different Selectboard members over the years who have given of their time and service to the Town.

From all of the various board members and volunteers, to each of our town team members, both past and present, I want to thank each and every one of you for your assistance through the years. Special thanks to team members:

Recreation Department	Finance & Treasurer
Tri Town Assessors	Highway
Fire Department	Transfer Station
Police Department	Blodgett Sewer
Code Enforcement	Information Booth
Town Clerk's Office	Library
Land Use	Election Workers
Administration	

You all know who you are, and my thoughts will always be with you and Newbury will always hold a special place in my heart.

*Dennis J. Pavlicek*  
*Town Administrator*

## Notes



**Town Warrant  
State of New Hampshire – 2023**

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 in said Newbury on Tuesday, the fourteenth (14<sup>th</sup>) 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 the adoption of Amendment No. 1 as proposed by the Planning Board for the Newbury Zoning Ordinance?

**PLANNING BOARD PROPOSED AMENDMENT NO. 1**

The Planning Board's Amendment No. 1 to vote to allow the Planning Board to renumber articles in the Zoning Ordinance without further approval in the future for the sole purpose of consistency and to accommodate any new sections added to the ordinance. For example, the Planning Board would like to reorder some articles, so all the overlay district articles are together, and the zoning district articles are together. This change is not substantive and is for organization and ease of reading only.

YES \_\_\_ NO \_\_\_

**RATIONALE:**

The purpose of this amendment is to make the Zoning articles more organized and for ease of reading only.

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Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Newbury Zoning Ordinance?

**PLANNING BOARD PROPOSED AMENDMENT NO. 2:**

The Planning Board's Amendment No. 2 to the Zoning Ordinance proposes to amend Article 7.8.2.1.2 Minimum Area in Unaltered State [Natural Woodland Buffer in Shoreland Overlay District] to remove "exclusive of impervious surfaces (Refer to ARTICLE 2, Definitions)."

YES \_\_\_ NO \_\_\_

**RATIONALE:**

The purpose of this amendment is to discourage putting in more pervious surfaces within the woodland buffer.





<b>ANNUAL BUDGET</b>	<b>2022</b>	<b>Difference</b>	<b>2023</b>
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>

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).

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

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).

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

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).

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).
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).
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).
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).
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).
13. Shall the Town readopt 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).
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).
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).
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).

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).

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).

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).

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

Newbury Selectboard

\_\_\_\_\_ Scott Wheeler, Chair

\_\_\_\_\_ Ed Thorson

\_\_\_\_\_ Joanne Lord

February 14, 2023, Date Posted

**Budget and Comparative Statement of Expenditures  
for  
The Town of Newbury, NH  
Appropriations and Estimates of Revenue for the Ensuing Year  
January 1, 2023 to December 31, 2023**

<u>Purpose of Appropriation</u>	<u>Appropriations Prior Fiscal Year</u>	<u>Actual Expenditures Prior Fiscal Year</u>	<u>Appropriations Ensuing Fiscal Year</u>
<b>RSA 32:3v</b>			
<b>General Government</b>			
Executive	335,538	348,668	357,095
Election, Registration & Vital Statistics	10,802	14,056	8,579
Financial Administration	722,261	624,559	762,939
Legal Expenses	23,000	34,767	23,000
Personnel Administration	4,800	3,570	4,800
Planning	56,566	52,974	59,801
Zoning	21,764	20,325	23,421
General Government Buildings	90,558	85,434	96,451
Cemeteries	26,150	25,679	27,150
Insurance	65,513	63,378	75,409
Other General Government	13,600	13,183	13,700
<b>Public Safety</b>			
Police Department	724,503	748,703	802,134
Fire Department	297,094	300,307	338,158
Code Enforcement & Inspection	80,408	101,097	139,549
Emergency Management	5,125	5,125	5,525
Safety Communications Services	73,923	70,343	86,074
<b>Highway</b>			
Administration/Maintenance/Constr.	1,036,515	985,909	1,125,934
Street Lighting	6,000	5,970	6,000
<b>Sanitation</b>			
Solid Waste Collection	262,847	271,416	255,783
Solid Waste Disposal	157,100	135,553	164,100
Solid Waste Recycling	39,500	42,424	42,500
<b>Health</b>			
Health/Community/School Programs	75,918	75,918	78,243
<b>Welfare</b>			
Administration & Direct Assistance	24,130	12,653	24,692
<b>Culture &amp; Recreation</b>			
Parks & Recreation	123,155	119,973	129,713
Library	254,516	253,306	281,325
Other	10,552	10,516	11,086

<b>Conservation Commission</b>			
Administration & Operations	5,055	3,310	5,240
<b>Debt Service</b>			
Principal: Long Term Bonds & Notes	115,000	115,000	153,875
Interest: Long Term Bonds & Notes	110,865	110,865	168,738
Interest: Tax Anticipation Notes	100	0	100
Bond Issuance Costs	0	0	0
<b>Capital Outlay</b>			
Land	0	0	0
Improvements – bridges and study	35,000	0	0
Machinery/Vehicles /Equipment	0	0	1,215,814
Buildings	1,688,200	1,688,200	2,607,390
<b>Operating Transfers Out</b>			
To Special Revenue Fund	313,057	305,268	328,589
To Capital Reserve Fund	220,000	220,000	300,000
To Expendable Trust Funds	143,000	143,000	133,000
<b>TOTAL APPROPRIATIONS</b>	<b>7,172,115</b>	<b>7,011,449</b>	<b>9,855,907</b>

<u>Revenue Source</u>	<u>2022 Revenue Estimate</u>	<u>2022 Actual Revenue</u>	<u>2023 Revenue Estimate</u>
<b>Taxes</b>			
Land Use Change Taxes	25,000	63,695	75,000
Yield Taxes	10,000	8,129	15,000
Payment In Lieu Of Taxes	35,679	35,679	38,000
Other Taxes	13,000	9,881	13,000
Int. & Penalties on Delinquent Taxes	65,000	40,868	65,000
Excavation Activity Tax	500	55	500
<b>Licenses/Permits &amp; Fees</b>			
Business Licenses & Permits	1,000	165	1,000
Motor Vehicle Permit Fees	660,000	639,386	675,000
Building Permits	50,000	63,665	100,000
Other Licenses/Permits & Fees	65,000	60,069	65,000
<b>From State</b>			
Shared Revenue	0	0	20,000
Meals & Room Tax Distribution	192,386	192,386	200,000
Highway Block Grant	118,056	117,598	125,000
Forest Land Reimbursement	418	418	500
Other	14,529	9,452	15,000
From Other Governments	225,000	133,206	225,000



<b>Charges For Services</b>			
Income From Departments	80,000	121,872	100,000
<b>Miscellaneous Revenues</b>			
Sale of Municipal Property	165,000	240,302	83,000
Interest on Investments	20,000	3,932	20,000
Other	26,000	51,481	60,000
<b>Interfund Operating Transfers In</b>			
Special Revenue Funds	306,804	306,998	328,589
Capital Reserve Funds	0	0	1,142,814
Cemetery	0	0	0
<b>Other Financing Sources</b>			
Long Term Bonds & Notes	1,427,500	1,427,500	1,851,000
Library Donations	0	0	600,000
Surplus	432,700	432,700	298,390
<b>TOTAL REVENUES/CREDITS</b>	<b>3,933,572</b>	<b>3,959,437</b>	<b>6,116,793</b>

Year 2022 With Articles      Year 2023 With Articles

<b>TOTAL APPROPRIATIONS</b>	7,172,115	9,855,907
<b>LESS ESTIMATED REVENUES</b>	3,933,572	6,116,793
<b>SUBTOTAL</b>	3,238,543	3,739,114
<b>ADD OVERLAY</b>	25,579	26,000
<b>ADD WAR SERVICE CREDITS</b>	129,250	129,250
<b>AMOUNT OF TAXES TO RAISE</b>	<b>3,393,372</b>	<b>3,894,364</b>
<b>LOCAL ASSESSED VALUATION</b>	1,108,403,413	1,180,000,000
<b>PROJECTED TOWN TAX RATE</b>	<b>\$3.06</b>	<b>\$3.30</b>
<b>TAX RATE % CHANGE</b>		<b>7.85%</b>
Tax Rate \$ Change Per Thousand		<b>\$0.24</b>



New Hampshire  
Department of  
Revenue  
Administration

2022  
\$11.38

## Tax Rate Breakdown Newbury

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$3,393,372	\$1,108,403,413	<b>\$3.06</b>
County	\$2,166,997	\$1,108,403,413	<b>\$1.96</b>
Local Education	\$5,853,237	\$1,108,403,413	<b>\$5.28</b>
State Education	\$1,192,291	\$1,101,242,613	<b>\$1.08</b>
<b>Total</b>	<b>\$12,605,897</b>		<b>\$11.38</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Lake Todd Village	\$0	\$24,467,839	<b>\$0.00</b>
<b>Total</b>	<b>\$0</b>		<b>\$0.00</b>

Tax Commitment Calculation	
Total Municipal Tax Effort	\$12,605,897
War Service Credits	(\$129,250)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$12,476,647

*Sam Greene*

Sam Greene  
Director of Municipal and Property Division  
New Hampshire Department of Revenue Administration

10/25/2022

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$7,172,115	
Net Revenues (Not Including Fund Balance)		(\$3,500,872)
Fund Balance Voted Surplus		(\$262,700)
Fund Balance to Reduce Taxes		(\$170,000)
War Service Credits	\$129,250	
Special Adjustment	\$0	
Actual Overlay Used	\$25,579	
<b>Net Required Local Tax Effort</b>	<b>\$3,393,372</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,166,997	
<b>Net Required County Tax Effort</b>	<b>\$2,166,997</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$7,501,119	
Net Education Grant		(\$455,591)
Locally Retained State Education Tax		(\$1,192,291)
<b>Net Required Local Education Tax Effort</b>	<b>\$5,853,237</b>	
State Education Tax	\$1,192,291	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$1,192,291</b>	

## Valuation

### Municipal (MS-1)

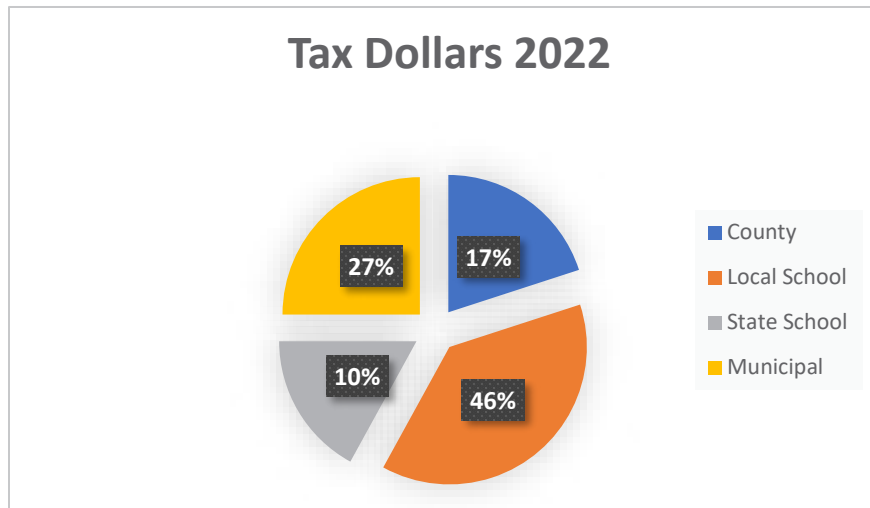
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,108,403,413	\$1,096,047,061
Total Assessment Valuation without Utilities	\$1,101,242,613	\$1,089,151,861
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,108,403,413	\$1,096,047,061

### Village (MS-1V)

Description	Current Year
Lake Todd Village	\$24,467,839

### Your Tax Dollars 2022

<b>County</b>	\$1.96	17%
<b>Local School</b>	\$5.28	46%
<b>State School</b>	\$1.08	10%
<b>Municipal</b>	\$3.06	27%
<b>Total</b>	<b>\$11.38</b>	<b>100%</b>



## Town Clerk

### Debits

Motor Vehicle Permits Issued	\$639,556.32
Dog Licenses Issued	3,486.00
UCC Filing	165.00
Boat Registrations	9,880.72
Vital Records	1,873.00
Miscellaneous	2,594.24
<b>TOTAL</b>	<b>\$657,555.28</b>

### Credits

Motor Vehicle Permits Issued	\$639,556.32
Dog Licenses Issued	3,486.00
UCC Filing	165.00
Boat Registrations	9,880.72
Vital Records	1,873.00
Miscellaneous	2,594.24
<b>TOTAL</b>	<b>\$657,555.28</b>

**Treasurer  
General Fund 2022 Receipts**

Received from Tax Collector	\$ 13,126,285.98
Received from Town Clerk	657,683.08
Received from Selectmen's Office	2,025,836.10
Interest	3,638.77
Total	\$ 15,813,443.93
Transfers to/from Investment Accounts	1,060,928.85
Beginning Balance January 1, 2022	3,707,786.98
Total Receipts & Beginning Balance	20,582,159.76
Selectmen's Orders Paid	(16,197,433.83)
Balance on December 31, 2022	\$ 4,384,725.93

*Jennifer J. Goin  
Treasurer*

## Investment Accounts

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

Balance January 1, 2022	\$ 1,359.95
Plus: Interest	22.67
Plus: Deposits	0.00
Less: Transfers	<u>0.00</u>
Balance December 31, 2022	\$ 1,382.62

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

Balance January 1, 2022	\$ 69,826.54
Plus: Deposits	0.00
Plus: Interest	1,163.76
Less: Transfers	<u>0.00</u>
Balance December 31, 2022	\$ 70,990.30

### **Conservation Commission**

Balance January 1, 2022	\$69,810.87
Plus: Interest	2,484.67
Less: Transfers	0.00
Plus: Transfers	<u>\$126,766.25</u>
Balance December 31, 2022	\$199,061.79

### **Recreation Revolving Fund**

Balance January 1, 2022	\$13,919.40
Plus: Interest	11.13
Less: Transfers	(199.00)
Plus: Transfers	<u>22,394.25</u>
Balance December 31, 2022	\$36,125.78

### **Lake Sunapee Savings Account**

Balance January 1, 2022	\$541,719.68
Plus: Interest	270.18
Less: Transfers	0.00
Plus: Transfers	<u>0.00</u>
Balance December 31, 2022	\$541,989.86

**Report of the Trust Funds of the Town of Newbury, NH  
December 31, 2022**

DATE OF FUND CREATION	TRUST NAME	PURPOSE	HOW INVESTED	% OF TOTAL	PRINCIPAL			INCOME			GRAND TOTAL 12/31/22			
					BALANCE 01/01/22	NEW FUNDS	EXPENDED DURING YEAR	BALANCE 01/01/22	GROSS INCOME	EXPENDED DURING YEAR		BALANCE 12/31/22		
					TOTAL									
<b>CEMETERY FUNDS:</b>														
Various	Various Cemetery Fund	Cemetery Perpetual Care	Stocks & Bonds	1.81%	20,641.92	-	-	-	941.95	(571.20)	-	22,279.54	42,921.46	
<b>Total Cemetery Funds:</b>					1.81%	20,641.92	-	-	941.95	(571.20)	-	22,279.54	42,921.46	
<b>LIBRARY FUNDS:</b>														
1954	Jemie J. Folsom	Library	Stocks & Bonds	0.15%	3,418.45	-	-	-	75.84	(24.19)	(41.98)	51.65	3,470.10	
1966	Shirley Powers	Library	Stocks & Bonds	0.05%	1,142.32	-	-	-	25.32	(8.09)	(14.02)	17.23	1,159.55	
2000	Patricia W. Steinfeld	Library	Stocks & Bonds	0.76%	17,811.00	-	-	-	395.22	(126.03)	(218.73)	269.18	18,880.18	
2002	White Library Fund	Library	Stocks & Bonds	0.23%	5,426.00	-	-	-	170.39	(38.40)	(66.60)	81.99	5,507.99	
2004	Marion Smith Fund	Library	Stocks & Bonds	1.53%	35,761.37	-	-	-	793.36	(233.01)	(839.26)	540.55	36,301.97	
2006	Perkins Library Fund	Library	Stocks & Bonds	1.53%	35,704.55	-	-	-	792.23	(252.61)	(438.56)	539.62	36,243.97	
<b>Total Library Funds:</b>					4.26%	99,263.49	-	-	2,202.56	(702.33)	(1,219.15)	1,500.22	100,763.71	
<b>CAPITAL RESERVE FUNDS:</b>														
1962	Town of Newbury	Highway Equip	Money Market	17.28%	283,308.62	100,000.00	91.98	-	6,116.77	(1,307.36)	-	20,634.27	409,034.87	
1971	Town of Newbury	Fire Equip	Money Market	42.69%	1,030,326.78	100,000.00	336.31	(137,201.07)	19,474.00	(4,396.96)	(63,563.19)	1,578.10	954,940.32	
1984	Town of Newbury	Safety Service Buildings	Money Market	0.57%	10,090.75	-	4.18	-	227.48	(52.62)	-	3,305.14	13,400.07	
1983	Town of Newbury	Ambulance Fund	Money Market	2.20%	44,472.37	-	16.16	-	883.32	(204.32)	-	7,540.08	52,028.61	
1986	Town of Newbury	Recreational Facility	Money Market	4.69%	85,277.70	20,000.00	27.47	-	1,718.75	(376.05)	-	5,681.23	110,986.40	
1987	Town of Newbury	Bridges	Money Market	0.02%	408.49	-	0.14	-	7.50	(1.74)	-	33.64	442.27	
<b>Total Capital Reserve Funds:</b>					66.80%	1,448,884.71	220,000.00	476.44	(137,201.07)	63,563.19	(63,563.19)	38,772.46	1,580,832.54	
<b>GENERAL TRUST FUNDS:</b>														
1977	Town of Newbury	Dock Repairs	Money Market	5.90%	132,197.97	3,000.00	42.59	4,170.09	2,359.30	(542.60)	(5,031.09)	185.36	139,596.01	
1964	Town of Newbury	Town Bldgs	Money Market	4.07%	74,015.54	50,000.00	21.96	(29,003.35)	1,745.77	(350.06)	(2,996.65)	167.87	95,201.82	
1995	Town of Newbury	Office Equip	Money Market	2.71%	49,782.82	15,000.00	15.41	(840.68)	1,005.50	(216.43)	(1,651.32)	87.81	64,045.36	
2002	Town of Newbury	Miscell	Money Market	0.15%	3,299.89	5,000.00	0.90	(4,793.16)	105.25	(18.35)	(206.84)	11.24	5,518.87	
2004	Town of Newbury	Cemetery Maint	Money Market	0.65%	12,109.24	2,000.00	3.87	-	235.37	(31.83)	-	606.90	14,720.01	
2005	Town of Newbury	Fire Dept - PPE	Money Market	2.35%	40,519.38	12,000.00	12.91	-	836.03	(180.48)	-	2,561.26	55,093.85	
2014	Town of Newbury	Paving Fund	Money Market	11.40%	248,562.84	56,000.00	78.36	(35,311.75)	4,892.61	(1,071.46)	(10,426.53)	416.35	269,745.80	
<b>Total General Trust Funds:</b>					27.13%	569,487.68	143,000.00	176.00	(65,778.85)	6,359.65	(2,431.41)	(20,312.45)	4,036.89	
<b>GRAND TOTALS:</b>					100%	2,139,277.80	363,000.00	652.44	(203,079.92)	42,748.61	(10,044.09)	(85,096.77)	66,389.11	2,366,639.43





New Hampshire  
Department of  
Revenue Administration

MS-61

Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2021	Year: 2020	Year:
Property Taxes	3110		\$318,313.12		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$34,975.00		
Yield Taxes	3185		\$9.40		
Excavation Tax	3187				
Other Taxes	3189		\$9,549.02		
Property Tax Credit Balance		(\$11,329.57)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	2021	Prior Levies	
Property Taxes	3110	\$12,491,784.40			
Resident Taxes	3180				
Land Use Change Taxes	3120	\$63,695.00			
Yield Taxes	3185	\$8,128.60			
Excavation Tax	3187	\$54.66			
Other Taxes	3189	\$306,998.00			
CR MOVED DURING SOFTWARE CONVERSION		(\$59,836.11)	\$59,836.11		
CR INCLUDED IN BMSI BEGINNING BALANCE			\$11,329.57		
INTEREST ADDED INTO BMSI AS INVOICE			\$158.50		

Overpayment Refunds	Account	Levy for Year of this Report	2021	Prior Levies	
				2020	
Property Taxes	3110	\$16,027.19			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$7,384.50	\$18,310.72		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$12,822,906.67</b>	<b>\$452,481.44</b>	<b>\$0.00</b>	<b>\$0.00</b>



<b>Credits</b>				
	Levy for Year of this Report	2021	Prior Levies 2020	
<b>Remitted to Treasurer</b>				
Property Taxes	\$12,118,875.30	\$316,793.80		
Resident Taxes				
Land Use Change Taxes	\$57,495.00	\$9.40		
Yield Taxes	\$8,086.33			
Interest (Include Lien Conversion)	\$7,334.50	\$16,408.72		
Penalties	\$50.00	\$1,902.00		
Excavation Tax	\$54.66			
Other Taxes	\$289,077.77	\$10,390.00		
Conversion to Lien (Principal Only)		\$106,964.77		
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Discounts Allowed				

	Levy for Year of this Report	2021	Prior Levies 2020	
<b>Abatements Made</b>				
Property Taxes	\$9,074.00	\$12.75		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
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Current Levy Deeded				



*New Hampshire*  
 Department of  
 Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2021	2020	
Property Taxes	\$353,558.30			
Resident Taxes				
Land Use Change Taxes	\$6,200.00			
Yield Taxes	\$42.27			
Excavation Tax				
Other Taxes	\$17,920.23			
Property Tax Credit Balance	(\$44,861.69)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$12,822,906.67</b>	<b>\$452,481.44</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$332,859.11</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$58,558.82</b>



**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year:
Unredeemed Liens Balance - Beginning of Year		\$50,715.78	\$36,489.32	
Liens Executed During Fiscal Year	\$118,031.35			
Interest & Costs Collected (After Lien Execution)	\$1,715.38	\$4,439.59	\$10,245.71	
<b>Total Debits</b>	<b>\$119,746.73</b>	<b>\$55,155.37</b>	<b>\$46,735.03</b>	<b>\$0.00</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2021	2020	
Redemptions	\$73,474.64	\$36,713.67	\$36,489.32	
Interest & Costs Collected (After Lien Execution) #3190	\$1,715.38	\$4,439.59	\$10,245.71	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$44,556.71	\$14,002.11		
<b>Total Credits</b>	<b>\$119,746.73</b>	<b>\$55,155.37</b>	<b>\$46,735.03</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$332,859.11</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$58,558.82</b>

**New Hampshire Department of Environmental Services  
Clean Water SRF Loan Schedule**

Print Date: 11/13/2016  
Total Disbursed: 2,729,898  
Interest rate: 0.7200%  
Administrative Fee: 2.0000%  
Term: 20 Years

Borrower: Newbury  
Project Number: 333229-02

Ref Num	Due Date	Date Received	Beginning Balance	Principal Payment	Principal Forgiven	Interest Payment	Interest Rate %	Administrative Fees	Total Payment	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
7	6/1/2017		1,130,914.40	57,356.02	0.00	8,142.58	0.7200	22,618.29	88,116.89	1,073,558.38
8	6/1/2018		1,073,558.38	58,916.10	0.00	7,729.62	0.7200	21,471.17	88,116.89	1,014,642.28
9	6/1/2019		1,014,642.28	60,518.62	0.00	7,305.42	0.7200	20,292.85	88,116.89	954,123.66
10	6/1/2020		954,123.66	62,164.73	0.00	6,869.69	0.7200	19,082.47	88,116.89	891,958.93
11	6/1/2021		891,958.93	63,855.61	0.00	6,422.10	0.7200	17,839.18	88,116.89	828,103.32
12	6/1/2022		828,103.32	65,592.48	0.00	5,962.34	0.7200	16,562.07	88,116.89	762,510.84
13	6/1/2023		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>1,858,076.15</b>	
									<b>332,551.56</b>	
									<b>160,575.56</b>	
									<b>1,364,949.03</b>	
									<b>1,364,949.03</b>	

**New Hampshire Department of Environmental Services  
Clean Water SRF Loan Schedule**

Print Date: 11/3/2016  
Total Disbursed: 307,807  
Interest rate: 0.9520%  
Administrative Fee: 2.0000%  
Term: 20 Years

Borrower: Newbury  
Project Number: 229-01

Ref Num	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Interest Rate %	Administrative Fees	Total Payment	Ending Balance
Adj1	2/1/2008	1/18/2008	0.00	0.00	1,627.92	0.0000	0.00	0.00	0.00
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
9	1/1/2017		215,464.93	15,390.35	2,051.23	0.9520	4,309.30	21,750.88	200,074.58
10	1/1/2018		200,074.58	15,390.35	1,904.71	0.9520	4,001.49	21,296.55	184,684.23
11	1/1/2019		184,684.23	15,390.35	1,758.19	0.9520	3,693.68	20,842.22	169,293.88
12	1/1/2020		169,293.88	15,390.35	1,611.68	0.9520	3,385.88	20,387.91	153,903.53
13	1/1/2021		153,903.53	15,390.35	1,465.16	0.9520	3,078.07	19,933.58	138,513.18
14	1/1/2022		138,513.18	15,390.35	1,318.65	0.9520	2,770.26	19,479.26	123,122.83
15	1/1/2023		123,122.83	15,390.35	1,172.13	0.9520	2,462.46	19,024.94	107,732.48
16	1/1/2024		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>38,552.45</b>	<b>409,371.04</b>
				<b>307,807.03</b>	<b>64,639.48</b>				

# NHMBB New Hampshire Municipal Bond Bank

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:	1.75%		

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%	59,323.95	171,723.95	\$231,019.97
	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	225,984.80
	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				46,285.00	46,285.00	
5	08/15/25	2,880,000.00	130,000.00	5.100%	46,285.00	179,265.00	222,530.00
	02/15/26				42,950.00	42,950.00	
6	08/15/26	2,750,000.00	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	221,820.00
	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	223,870.00
	02/15/30				27,908.00	27,908.00	
10	08/15/30	2,150,000.00	170,000.00	5.100%	27,908.00	197,908.00	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				17,118.00	17,118.00	
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	1,050,000.00	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	219,667.50	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			\$3,352,900.00		\$1,128,153.97	\$4,479,053.97	\$4,479,053.97

\*Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement

# NHMBB New Hampshire Municipal Bond Bank

2022 SERIES C NON GUARANTEED

20 YEAR DEBT SCHEDULE FOR

TOWN OF NEWBURY

DATE PREPARED:	08/09/22	Total Proceeds	\$1,427,500.00
BONDS DATED: 07/13/22	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				\$36,118.57	\$36,118.57		\$684,439.61
1	08/15/23	\$1,289,675.00	\$34,375.00	5.100%	30,666.71	65,041.71	\$101,160.28	653,772.90
	02/15/24				29,790.15	29,790.15		623,982.75
2	08/15/24	1,255,300.00	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	43,500.00	5.100%	28,734.45	72,234.45	100,968.90	536,723.70
	02/15/26				27,625.20	27,625.20		509,098.50
4	08/15/26	1,170,400.00	45,800.00	5.100%	27,625.20	73,225.20	100,850.40	481,473.30
	02/15/27				26,462.40	26,462.40		455,010.90
5	08/15/27	1,124,800.00	47,900.00	5.100%	26,462.40	74,362.40	100,824.80	428,548.50
	02/15/28				25,240.95	25,240.95		403,307.55
6	08/15/28	1,076,900.00	50,300.00	5.100%	25,240.95	75,540.95	100,781.90	378,066.60
	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	330,150.00
	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				21,196.65	21,196.65		263,729.55
9	08/15/31	918,300.00	58,300.00	5.100%	21,196.65	79,496.65	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	100,620.00	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	82,349.40	100,498.80	166,814.10
	02/15/34				16,512.30	16,512.30		150,301.80
12	08/15/34	734,800.00	67,400.00	5.100%	16,512.30	83,912.30	100,424.60	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	596,400.00	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	37,834.80
	02/15/39				7,421.00	7,421.00		30,413.80
17	08/15/39	362,000.00	85,200.00	4.100%	7,421.00	92,621.00	100,042.00	22,992.80
	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	3,931.90
	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	97,865.95	99,831.90	0.00
TOTALS			\$1,289,675.00		\$720,558.18	\$2,010,233.18	\$2,010,233.18	

\*Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement



## **Budget Committee**

The Budget Committee is responsible for the preparation of the town budget and its related warrant articles for the ensuing fiscal year. The Committee is composed of the Selectboard, the town administrator, and three appointed Newbury residents and meets in public session bi-weekly as a scheduled agenda item at regularly scheduled Selectboard meetings. The Committee meets from mid-October until the public hearing in February of the following year.

The Committee reviews the individual line item budget proposals as submitted by each of the municipal heads, boards, trustees and commissions. The department head or representative chairperson is present during the scheduled budget proposal to provide clarity and rationale.

A properly noticed public hearing on the 2023 proposed budget and warrant articles will be held in February 2023. The final budget and warrant articles will then be approved by the Selectboard for presentation at the annual Town Meeting.

If all recommended warrant articles pass, the 2023 proposed budget and warrant articles will reflect a projected town tax rate of \$3.30.

The Committee wishes to thank all department heads, boards, trustees and commissions for all their work in presenting thorough budget presentations. The Budget Committee recommends the passage of the proposed 2023 budget, and all attending warrant articles, as submitted by the Selectboard.

*Scott Wheeler, Ed Thorson, Joanne Lord, Newbury Selectboard  
Dennis Pavlicek, Town Administrator  
Christine Daniels, Bob Wilkonski, Richard Wright, At-Large Members.*

## Assessor's Report

As we begin 2023, there appears to be a bit of calm when it comes to the Real Estate Market due to the rise in interest rates, lack of inventory and affordability. The Federal Funds Rate at the start of 2022 was .07%, and on December 15, 2022 it has jumped to 4.4%. The rise in rates effects many, but not all, since 52% of the sale data shown below were cash transactions.

Currently, we are out verifying physical property data, especially recent sales to ensure our assessment records reflect accurate information. We are also preparing to visit all properties that were issued a building permit and those properties where construction wasn't complete last year. It is important that every property owner review their property record card. If you are not home when we visit your property, we must estimate to the best of our ability and experience. You can review your property record card by going to the Town of Newbury website, [www.newburynh.org](http://www.newburynh.org) then click on the assessing database button. In viewing your property record card online, the date in the right-hand corner is when the data was last updated.

The data below is a snapshot of the market we have experienced over the last several years, newer sales in the coming months should provide insight into the direction of the Real Estate Market. The market is monitored by our department daily.

### MLS Sales Data January 1, Given Year Through December 31, Given Year Land, Condos, Residential, Multi Family, Commercial, Boat Slips

Year	Total Sales	Average Days on Market	Median Sale Price	Highest Sale	Lowest Sale	Total Sales in \$	DRA Ratio
2018	69	131	\$278,000	\$1,900,000	\$20,750	\$23,549,585	88.80%
2019	75	100	\$270,100	\$3,619,000	\$25,000	\$39,019,600	84.70%
2020	105	107	\$289,900	\$1,819,500	\$10,000	\$41,771,179	80.50%
2021	90	61	\$427,500	\$2,800,000	\$6,000	\$46,493,445	*99.00%
2022	58	58	\$467,000	<b>\$8,500,000</b>	\$32,000	\$49,044,400	76.60%

Above - **Record Sale Price on Lake Sunapee**

#### 2021- Revaluation Year

**\*DRA Ratio= Assessed Value/Sale Price**

**Ratio calculated using sales every year from 10/1 -9/30**

In closing, I'd like to express my gratitude and appreciation to the Assessing team, Tiffany Favreau, Land Use and Assessing Coordinator and Joseph Devarenne, Assistant Assessor. They both have made the difficult times much better.

*Kristen McAllister*  
Chief Assessor

**Summary Inventory of Valuation  
2022 Assessed Valuation**

<b>Value of Land Only</b>	<b>Acres</b>	<b>Valuation</b>	<b>Totals</b>
Current Use	12,118	\$801,613	
Residential	5,127	\$547,609,600	
Commercial/Industrial	1,666	\$15,364,300	
Farmland	1	\$12,400	
Total of Land	18,913		<b>\$563,787,913</b>
Tax Exempt & Non-Taxable	3,310	(\$54,501,500)	
<b>Value of Buildings Only</b>			
Residential		\$510,204,504	
Manufactured Housing		\$856,300	
Commercial/Industrial		\$26,513,200	
Farm Structures	11	\$100,696	
Total of Buildings			<b>\$537,674,700</b>
Tax Exempt & Non-Taxable		(\$19,036,000)	
<b>Public Utilities</b>			
Electric			<b>\$7,160,800</b>
Water			
<b>Valuation Before Exemptions</b>			<b>\$1,108,623,413</b>
Blind Exemptions-0		\$0	<b>\$0</b>
Elderly/Disabled Exemptions-2		\$110,000	<b>\$110,000</b>
Wood Heating/Wind/Solar Exemptions-22		\$110,000	<b>\$110,000</b>
Total Dollar Amount of Exemptions			<b>\$220,000</b>
<b>Net Valuation on Which Tax Rate is Computed</b>			<b>\$1,108,403,413</b>
<b>Revenues Received From Payments in Lieu of Taxes</b>		\$35,679	
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	7	\$28,000
Veterans, Spouses and Widows	\$750	135	\$101,250
Total War Service Credits		142	\$129,250

### Inventory of Town Property

Location	Assessed Value	Use
Newbury Traffic Circle	\$ 39,000	Cemetery
365 Bowles Road	3,351,600	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
20 Sutton Road	158,500	Old Highway Shed
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	443,000	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
61 Richards Road	335,000	Tax Deeded
<b>TOTAL</b>	<b>17,638,500</b>	

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

## **Police Department**

As 2022 has come to an end, we would like to thank our community for their continued support of our department. There is no way we could function, patrol, and succeed without you. It is with your assistance that we can help keep the Town of Newbury such a great place to live, work, and visit.

In 2022 we saw an uptick in motor vehicle/driving violations and enforcement. There were stops made for a variety of motor vehicle infractions which resulted in more arrests this year than in prior years. We also addressed the traffic concerns at the Traffic Circle/Mount Sunapee and worked with Vail to have officers assist with traffic as needed to prevent back-ups. We continue to assist the town clerk with late dog registrations which are due by April 30, 2023. Our calls for service as always are a variety from day to day and we thank our community for contacting us when needed and looking out for your neighbors.

We continue to serve with a staff of 5 full-time police officers and two part-time police officers. We are available to you 24 hours a day. This year, K-9 Nash and Officer Fisher have completed all their patrol training, and can now assist with drugs/narcotics detection, search and rescue, patrol/protection, and apprehension of suspects.

We were able to further upgrade our equipment this year and will continue to do so moving forward. Each cruiser now contains a tablet with a keyboard for aiding officers in completing reports without having to go back to the Police Station. For our officer's safety, we also obtained Taser 7 CEW (Current Electrical Weapons). All officers have been certified and are now carrying these on everyday patrol.

We received a grant from the Governor's Office for Emergency Relief and Recovery (GOFERR) which allowed us to replace our oldest police car with a new 2021 Ford Explorer. This came at no cost to the taxpayers and the vehicle is now up and running, patrolling all areas of Newbury.

We thank you for your support of the Police Department renovations, we are eager to start the project as these renovations are adding safety features that are needed for the officers and citizens in our day-to-day operations.

Please call or stop in anytime you think something needs to be investigated, checked on, or just to say hello. Our officers are ready to assist you at any time day or night, 24 hours a day.

*Bradley Wheeler*  
*Police Chief*

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

<b>Newbury Police Department Calls for Service 2022</b>	
<b>Classification</b>	<b>Total</b>
911 Hang-up	16
Abandoned Vehicle	1
Alarm - Business/Bank	32
Alarm - House/Public Building	79
Animal - Bite	1
Animal - Complaints/Unlicensed Dogs	41
Animal - Cruelty/Vicious	2
Animal - Livestock Complaint	1
Animal - Nuisance	12
Animal - Stray	46
Animal - Wild	19
Arson	0
Assault/Battery	5
Assault/Sexual	2
Assist - Fire/Police In-State/Out-of-State	130
Assist - Newbury Fire	105
Assist - Newbury Medical/Rescue	89
Assist - Public Works	20
Assist - Social Service Agencies/Court	22
Assist - Stranded Motorist	44
Assist - Town Office	7
Attempted Suicide/Unattended Death	2
Building Check - Business	718
Building Check - Public/Residential	904
Burglary	2
Case Follow up	61
Civil Issue/Stand-by	20
Citizen Requested Assistance	125
Criminal Citations	74
Criminal Mischief	8
Criminal Threat	3
Criminal Trespass	6
Disorderly Conduct	2
Disturbance (Noise)	19
Domestic Dispute	20
Driving on Suspension/Revocation	13
Drugs/Possession	27
DUI - Drunk	16
Fingerprints/School, Work	14
Fireworks Violations	2
Fraud/ID Fraud/Bad Check	15
Harassing Communication/Harassment	5
House Check Request	214

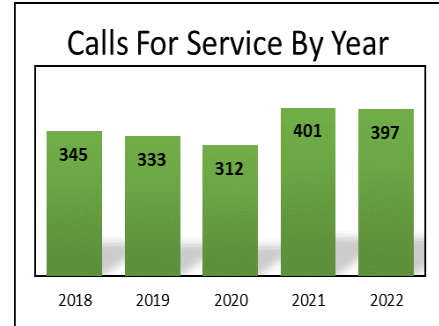
Juvenile Complaint/Runaway	6
K-9 Request	1
Littering - Illegal Dumping	8
Missing Person	5
Motor Vehicle (MV) Checks	55
MV/Traffic Complaint/Manner of Operation	80
MV Unlock	27
Neighborhood Disputes	7
OHRV Accident	0
OHRV Complaints	2
Open Door/Window/Gate	14
Paperwork Relay	11
Paperwork Service	39
Parking Violations/Town Ordinance	26
Police Information	132
Property Found	31
Property Lost	23
Property Return	3
Protective Order Violation	1
Public Relations - talk or lecture	6
Reckless Driving/Conduct	5
Ride Along	5
Road Hazard/Obstruction or Placing Snow/Debris on Road	51
Road Rage	1
Selective Enforcement Request	259
Sex Offender Registration	9
Shots Fired	7
Suspicious Person/Vehicle/Incident	124
Theft/Shoplifting	12
Tobacco Violations	2
Traffic Crash/Fatal	0
Traffic Crash/Non-Reportable	22
Traffic Crash/Personal Injury/Property Damage	66
Traffic Offense Citation	166
Traffic Offense Warning	2167
Unwanted Subject	9
VIN Inspection	22
Warrant - Criminal/Civil	7
Weapons Permits/Renewals	20
Welfare Check	23

## Fire Department

### Calls for Service

2022 was another active year for Newbury Fire Rescue with 397 calls for service. Again, emergency medical services had the largest percentage of calls with 39%. Alarm activations were the second highest type of call at 15%, followed by public service calls at 12% and vehicle incidents at 11%.

We saw an increase in mountain search and rescue calls with five rescue calls on Mount Sunapee and one on Sunset Hill. These calls are time and labor intensive and involve responders from New Hampshire Fish and Game, Upper Valley Wilderness Rescue Team, New London Ambulance, and mutual aid fire departments.



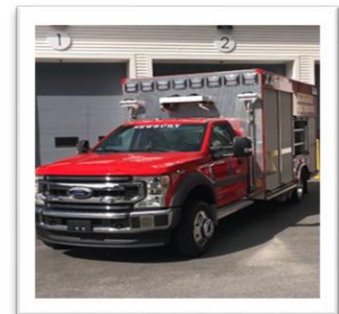
*Rescue on Andrew Brook Trail  
Photo Courtesy Wayne Whitford*

Due to the number of mountain rescue calls, the Newbury Firefighters Benevolent Association voted to purchase and donate to the Town of Newbury a lightweight titanium rescue basket with a wheel that would be used for trail rescues. The basket, which comes in two sections and can be carried in backpacks up the mountain, is about a quarter of the weight of the fiberglass one now being used. The wheel can be attached to the basket to support the weight of the person being rescued and reduces the lifting required for the rescuers carrying the person down the mountain and ultimately the number of rescuers needed for a carryout.

### Training

Training in 2022 moved to a new level with two department members graduating from the New Hampshire Fire Academy recruit school. This intensive training that ran for 40 hours per week from August through October provided the individuals with Firefighter I and Firefighter II Professional Certifications. One department member received his Fire and Emergency Services Instructor Certification from the Fire Academy. One member completed the Emergency Medical Technician class and became licensed as a New Hampshire EMT. Other department members attended Fire Academy classes in fire prevention, carbon monoxide emergencies and display fireworks.

The department held 43 in-house training sessions. There were also 26 on-line and in-person training classes that were put on by New London Hospital, NH Fire Academy, Midwestern NH Hazardous Materials District, C5 EMS District, NH Department of Forests and Lands, PRIMEX Risk Management, International Association of Fire Chiefs, Littleton Hospital, and the Federal Emergency Management Agency. Training accounts for 30% of the department hours worked.



*New Rescue Truck  
Photo Courtesy Wayne Whitford*

### Apparatus

After a long delay, the new rescue truck was finally delivered near the end of 2022. This truck replaces the 2004 Ford rescue that has served the town well for 18 years. The new truck was custom built on a Ford F550 chassis. The new rescue in addition to carrying the emergency medical equipment provides additional space for the department's rescue equipment, which had to be carried on another truck. Like the old rescue, the new truck has 4-wheel drive.



### **Inspection and Permits**

There were 77 fire safety inspections conducted, 22 assembly permits issued, 27 fireworks permits issued, and 2 tent permits issued.

### **New Engine Committee**

During 2022 a committee of department members was formed to develop the specifications for a new pumper to replace the 1988 FMC Engine 2. This truck was scheduled to be replaced in the town's master plan in 2020, but the delay in the delivery of the rescue that was caused by the plants shutting down during the pandemic, pushed the engine order date off until 2023. Delivery dates for fire apparatus is currently two years from most manufacturers, so we will not see the truck until 2025, when the current engine will be 37 years old.

### **Santa's Gifts**

Again, in 2022, the Benevolent Association conducted a children's Christmas event with Santa delivering gifts in a fire truck to Newbury children. Thirty-two children were registered by their parents for the event that had to be delayed by a day because of a snowstorm.

### **Street Address Signs**

In May of 2022, the Benevolent Association partnered with the Sunapee Firefighters Association to offer reflective street address signs for Newbury residents. Sunapee had been making the signs for their residents for the past several years and they agreed to make signs for Newbury homes at their cost. This benefits the police, fire, and EMS responders by having a very visible address sign at homes that many have been difficult to locate in the past. The address signs can be ordered by filling out the request at <http://www.newburyfd.org/StreetNumberSigns.pdf>. During the eight months of the program, 28 street address signs were made and installed at Newbury residences.



### **Carbon Monoxide Safety**

Over the years, Newbury Fire Rescue has stressed the importance of installing carbon monoxide (CO) detectors in homes and testing them monthly. The department responds to several CO calls per year and checks the homes with our sensitive gas meters. Often it is determined that the alarm was activated by a dead battery or from another non-emergency cause. In 2022, Fire Rescue responded to two carbon monoxide calls where the meters registered high readings of CO in the house around heating appliances. The heating appliances were shut down and the houses were ventilated until the meters indicated acceptable levels of carbon monoxide. The homeowner contacted their service companies, and in both cases, it was determined the cause to be carbon monoxide gas leaking from defective heating equipment. These calls emphasize the need for working CO detectors. Please remember that these carbon monoxide detectors have a useful life of seven years and should be replaced after that time to ensure that they will work properly when needed.

### **Hiking Safety**

As indicated above, we responded to several mountain rescue calls. In most cases we were notified of the lost or injured hiker when they called 911 on their cell phone. Even if the individual does not know their location, the technology that New Hampshire Enhanced 911 has enables the dispatcher to pinpoint the hiker's location on the mountain. Knowing the GPS coordinates saves a tremendous amount of search time for the rescuers. We have been successful in calling the hiker back to determine injuries and location and to assure them that help is on the way. Hikers are urged to carry a fully charged cell phone before they hit the trail. Talking on the phone, texting, playing games or taking photos uses up the battery, which may be

needed in an emergency. Carrying a backup phone battery, a flashlight, compass along with water and food is a good idea. Don't forget appropriate footwear and clothing for the conditions on the mountain.

### **Fire Museum**

Many people have seen Newbury's antique engine, the restored 1942 Chevrolet with the original 1927 pump and body which still runs and pumps water at parades and the annual Old Home Day celebration. The Benevolent Association, in order to make this part of Newbury's history more available for the residents of the town, proposed to the Selectboard that they build a fire museum by the fire station property and donate the building to the Town. The cost of the building would be funded by the Association and private donations and would be at no cost to the taxpayers. The museum has a glass wall enabling people to stop by and view the truck. It would also contain other antique fire equipment and have informational panels on the walls describing the truck and the history of the Fire Department. The proposal was presented to the Selectboard at a public meeting held at the end of the year. Public comment at the meeting was positive and the members of the Board were supportive of the proposal.

### **Facebook and Website**

Current information on Newbury Fire Department and fire safety information can be found on the department's Facebook page <https://www.facebook.com/NewburyFireRescue/> and on their website [www.newburyfd.org](http://www.newburyfd.org).

*Henry E. Thomas Jr.*  
*Fire Chief*

David Smith, Assistant Chief  
Nick Bibeau, Captain  
Michael Bascom, Kenneth Burnell, Devon Palmer, Lieutenants  
Wayne Whitford, Administration/ Fire Prevention/EMS Administrator/Communication  
Mike Menino, Vicki Hayward, Mark Witchtermann, Standing Committee

## Forest Fire Warden

Over the past few years, our weather seems to produce a lot more extremes. We had a very dry summer and early fall; the drought monitor became a norm in our weather forecasts for much of the country including us in the Northeast. It wasn't until mid-October that we began to see substantial rainfall but also considerable winds. The spring fire season seems to also become longer. Light snowfall years mean an earlier spring, that with winds in March, April and early May dry the forest floor before a leaf canopy develops in late May.

Statewide wildland fire activity was up with a few large fires. Luckily our fire activity was on par with our average. Even smaller fires require a lot of time to totally extinguish under dry conditions. As I write this report in mid-January the ground is barely covered with snow. Unless things change, it could be another early and dry spring.

### Fire Permits

This year we went online with the state fire permit system in mid-May. This allows you to obtain Category I and II permits online, including seasonal, campfire and cooking. Visit [www.NHfirepermit.com](http://www.NHfirepermit.com). The system seems to work very well and about  $\frac{3}{4}$  of the towns in the state have signed on to it. There is a small transaction fee, but you should find the convenience worth it. The traditional paper permit is also still available. This past year we approached 50% campfire and cooking fire permits done online. A Category III Brush Permit will still require a paper issued traditional permit. Please no matter what you obtain for a permit, take the time to read the rules and regulations that are written on them before you sign. They are clearly explained. Per state law you need a fire permit for all outside burning whenever the ground is not completely covered with snow. All seasonal permits expire at the end of the calendar year and must be renewed annually.

### New Deputy Wardens

I am happy to announce Nick Bibeau and Devon Palmer as new Deputy Wardens for Newbury. Both are fire department members and have experience in wildland firefighting and prevention. These are state appointments after Selectboard approval and the fire warden's recommendation. Thank you both for taking on the extra responsibility.

We all need to do what we can to help keep our town fire safe. The police, highway and fire departments can only do so much, it takes everyone. Please consider giving some time to support a town organization or committee anyway you can.

For burning or permit questions reach out to myself, a deputy warden or check out [www.NHfirepermit.com](http://www.NHfirepermit.com).

*Dave Smith*  
*Forest Fire Warden*

## Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

This fall we had multiple fires started 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. Homeowners should take measures to prevent a wildfire from spreading to their home. 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!

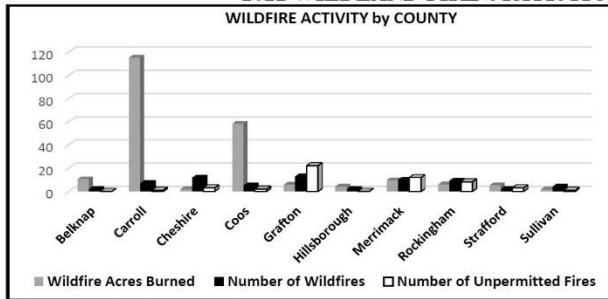
The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, 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 2023 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.



### 2022 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2022	66	217	52
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91

\*Unpermitted fires which escape control are considered Wildfires.

For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdfl/](http://www.nh.gov/nhdfl/). For up-to-date information, follow us on Twitter and Instagram: @NHForestRanger

#### 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
1	3	21	4	60	7	5	7	1	2	1	3

## **Emergency Management**

### **COVID Disaster Reimbursement**

The COVID-19 Pandemic was designated by the Federal Emergency Management Agency (FEMA) as a national disaster and municipalities were eligible to seek reimbursement from FEMA for certain costs of responding to this disaster. During 2020, 2021 and the beginning of 2022, Emergency Management tracked the COVID-19 disaster costs for the departments and the town and submitted reports to FEMA through NH Homeland Security and Emergency Management (HSEM). Early in 2022, NH HSEM requested from the town a report listing all disaster related costs for the 2020-2022 period for submission to FEMA. The report was compiled and submitted by Emergency Management based on the town's cost reports. There were several communications between the town and HSEM on eligible disaster costs and an updated report was submitted. FEMA then requested copies of the invoices for these costs, which were researched and submitted. We were finally told that FEMA had accepted our paperwork and documentation and will be processing our claim.

### **Hazard Mitigation Plan**

In late 2022, the Town of Newbury was informed by HSEM that the town's Hazard Mitigation Plan, which needs to be updated every five years, was due to be submitted to the State in 2023. These plans identify and review the types of disaster hazards found in the town and develop plans to reduce or eliminate the hazard thus managing the possibility that the town and its residents will face injuries, damage, and the costs of a major disaster. Emergency Management applied for and was awarded a FEMA grant for a consultant to assist the town with the update. Meetings were scheduled for early 2023 with the consultant and town department heads to work on the plan. It is expected that the updated plan will be completed and submitted to FEMA by mid-2023.

### **Emergency Management**

We have been fortunate that there have not been any significant disasters impacting the town in a number of years. Hurricanes have missed our area, snow and ice storms have been well managed by the highway department and we do not have the rivers that are the cause of disastrous flooding suffered by many New Hampshire communities. Even the impact of power outages has been controlled by Eversource tree trimming programs and system improvements. We, however, continue to plan and prepare to respond to and manage a disaster in the Town. The Newbury Local Emergency Operations Plan was updated in 2021 and the Hazard Mitigation Plan will be updated in 2023. The new fire station built in 2020 includes a state-of-the-art emergency operations center (EOC).

As we prepare for emergencies, we ask the residents to develop their own family emergency plan. The Federal Emergency Management Agency recommends that the household emergency plan provide for a family to be self-sufficient for 72 hours during a hurricane, blizzard, or other disaster when municipal responders may not be able get to your home. This plan includes having sufficient food, water, medicine, communications equipment, etc. Templates for these plans are available on the NH HSEM, FEMA, and other websites.

*Wayne R. Whitford*  
*Emergency Management Director*

## **Health Officer**

Although covid was still with us in 2022, the availability of the vaccine and readily available testing made the pandemic less of an issue this year. The vaccinations were available through the state on several occasions at the Newbury Public Library as well as at doctor's offices and pharmacies. We continued to provide public information on the pandemic and health tips on the website and Facebook, but the daily status reports on the number of positive cases in the area was discontinued.

### **NH Health Officer's Association**

I have continued in my role as president of the New Hampshire Health Officers Association, presiding over the health officer association training and board meetings. I provided testimony on public health and health officers roles to the Joint Legislature Health and Human Services Oversight Committee and the State Health Assessment and the legislative State Health Improvement Plan Advisory Council.

### **Health Officer Roles**

The public health work continued throughout the year with health inspections of child and foster care facilities as well as responding to questions from residents on septic, hoarding, food safety and other public health issues. The health officer serves as a health resource to the town administrator, department heads and the Selectboard. In New Hampshire, all towns are required to have a health officer and the health officer along with the members of the Selectboard make up the local board of health.

*Wayne R. Whitford*  
*Health Officer*

## Code Enforcement Office

The Code Enforcement Office was extremely busy this past year. Please visit our website to see when permits are required [www.newburynh.org](http://www.newburynh.org).

Thank you to the residents, the town staff and the Selectboard for their support.

A total of 250 Permits were issued in 2022.

Demo	14	Shed	18	Electric	61
New Homes	17	Garage	13	Gas	18
Remodel	27	A.D.U.	4	HVAC	27
Decks	7	Pools	2	Generator	11
Additions	4	Solar	9	Plumbing	18

### *Code Enforcement Office*



*Winner of the 2022 Newbury's Best Trunk  
Photo Courtesy Syd Bryk*

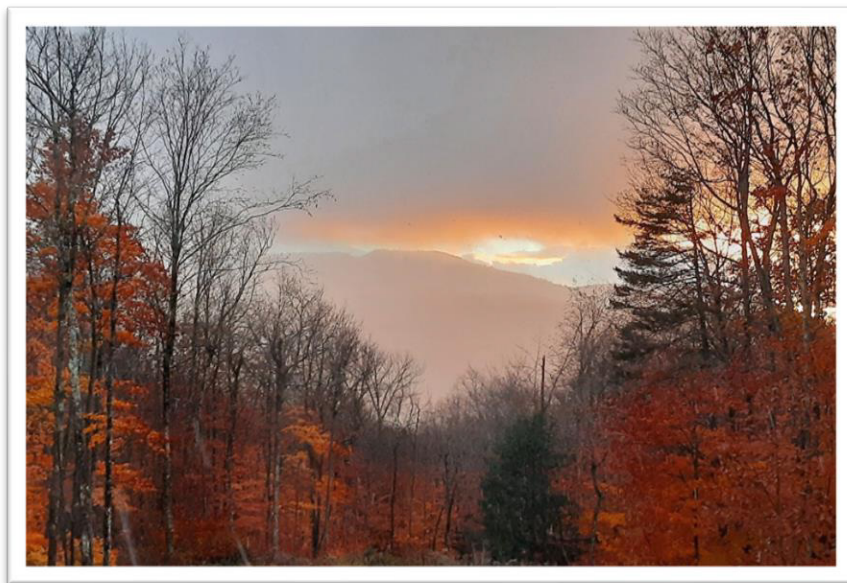
## Highway Department

Beginning on November 14, 2021, thru March 28, 2022, we had fifty-eight events which required the Highway Department to plow and or sand the roads using approximately 4,305 tons of sand. Along with our usual duties of snow removal, grading, ditching, sweeping, mowing, etc., we completed the following projects.

- 5,280 feet of Chalk Pond Road was reclaimed and paved, and 1,200 feet was shimmed.
- Several hundred feet of culverts were replaced at various locations in town along with 750 feet of underdrain installed on Chalk Pond Road and 500 feet on Rollins Road.
- 5,280 feet of Province Road was resurfaced with 4-inch of hard pak using 2,500 tons of material.
- A significant amount of work was done on Colburn Farm Road with culverts that were a problem in the past not being able to handle storm water. The culverts were upsized, and the road was resurfaced with gravel.
- Since purchasing the roadside mower, we were able to mow the whole town. The mower has more than paid for itself saving the Town a substantial amount of money.

Winter sand is still available at the old Highway shed on Sutton Road 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 of Mount Sunapee  
Photo Courtesy Cal Prussman*



## **Transfer Station**

The Transfer Station had another busy year in 2022. We welcome Sally Haber, our new attendant.

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

We have been working on cleaning and organizing; we have moved the swap shop and have a new building for the books. Also, new gravel has been added on the surface and that should be helpful for drainage.

In 2022, Newbury was awarded a grant from NH the Beautiful (NHtB) in the amount of \$1,010. This grant was used toward the purchase of a storage container. The storage container will be used to store bales of recyclable materials before they are sent to market. All NHtB funding comes from the voluntary donations made by the soft drink, grocery, and malt beverage industries in NH.

In 2023, we will be staining the building, seal coating the pavement and striping the parking lot to help with traffic control and parking issues.

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.

*Churchill Hesselton*  
*Chief Operator*

Ryan Cilley, Sally Haber Attendants







# 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!

Below please find information on the positive impact your recycling has had on our environment.

*The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.*

RECYCLABLE MATERIAL	2022 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources.
ELECTRONIC DEVICES	8,434.00 LBS	 <p>You conserved enough energy to fire up about 156.41 propane BBQ grills!</p>
GLASS	66,000.00 LBS	 <p>You conserved the equivalent of about 2,977.23 gallons of diesel being consumed!</p>
SCRAP METAL	132,740.00 LBS	 <p>You conserved enough energy to drive a car about 149,455.02 miles!</p>
PAPER	185,560.00 LBS	 <p>You conserved enough energy to charge about 10,238,506.83 cell phones!</p>

### 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 **1,266,379.94 lbs. of carbon dioxide emissions**. This is the equivalent of removing about **124.87 passenger cars from the road for an entire year**.

## **Blodgett Wastewater Treatment Facility**

The Blodgett Landing Wastewater Treatment Plant had a good year in 2022. 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 were conducted on a daily, weekly, and monthly basis.

There was a sewer break at the Blodgett Pump Station this year. Thank you to the Fire Department and the Highway Department for their help with the break.

The new solar panels were installed at the sewer plant and are now up and running.

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

*Tim Mulder  
Chief Operator*



*Library program at the Center Meeting House  
Photo Courtesy Lea McBain*

## Recreation Department

The Recreation Department offers town residents and visitors a wide range of programs and events throughout the year incorporating outdoor and indoor activities. Our goal for 2023 is to offer a variety of programs/events that appeal to everyone's interests and likes.

### Fshersfield Park

Pickleball continues to be popular at Fishersfield Park. Three times weekly, residents and visitors tested their skills on the reserved tennis courts. Fishersfield was actively used throughout the spring, summer, and fall. Mount Royal Academy and the Soccer Association rented the fields for their soccer programs. We continue to encourage more use of our fields and courts from our residents.

### Summer Programs

This year we hosted three weeks of camp, Athletic Camp, Challenge Week, and Nature Camp. We had children from grades 1<sup>st</sup> – 5<sup>th</sup> Monday through Friday at Fishersfield. Some days we went on field trips to the town docks, The Fells, and other local attractions in Newbury. We had another week dedicated for soccer camp, which included drills, skills, and games using the fields at Fishersfield.

### Summer Concert Series

The Newbury Summer Concert Series offered ten live concerts at the Newbury Harbor. The Thursday night concerts started at the end of June and ended in the middle of August. Residents, visitors, and families were treated to a variety of live music while enjoying their summer nights at the harbor.



*Soccer Camp at Fishersfield  
Photo courtesy Lexi Ricker*

### Old Home Day

Newbury Old Home Day is a town-wide event hosted by the Recreation Department with the help of all town employees/departments and volunteers. Thank you to all who contributed to make this day possible and so successful.

### Trunk or Treat

In October, our annual Trunk or Treat event attracted many town departments, committees, and residents/volunteers who participated and made sure their "trunks" were fully decorated and well-supplied with candy. We continue to have more kids dressed in costumes come out and enjoy the festivities. This year we incorporated a craft project during the event. Also, for the first time we had the attendees vote on the best Disney theme trunk which was won by one of our towns resident/business, Ron's Johns.

### Christmas Tree Lighting

This will be the second year in a row where we participated in the tree lighting snacks and refreshments. Adding to the tree lighting festivities, we held our first craft fair in the town meeting room. Local goods from vendors/artists were offered which filled the day with more activities for our residents to enjoy.

### **Light Up Newbury**

Our 6<sup>th</sup> Annual “Light Up Newbury” contest was held in December. This year, Ron’s Johns Chemical Toilet won with their display and took home the trophy.

### **Seasonal Take Home Crafts**

We made several take home craft kits throughout the year that go along with the holidays/season. Typically, there are prizes or some type of award for the kids that participate and have the best outcome. We will continue to do this, so families can have more activities to do with their kids throughout the year. This is to encourage kids’ creativity and/or staying active.

*Sydney Bryk  
Recreation Director*



*Recreation Nature Camp day trip to The Fells  
Photo Courtesy Syd Bryk*

## Old Home Day

This year we raised \$9,106 from businesses and \$5,230 from residents for a total of \$14,336 in donations for Old Home Day. Again, we thank everyone who participated to help make it possible to have such a successful day with plenty of activities for everyone to enjoy throughout the day. We had many food trucks with a variety of foods, Salt Hill Pub and Beer Tent, Fat Belly Deli, Lets' Get Loaded, Kona Ice 4 U, Simply Asian, Kids Stuff Amusement, and Aurora Bakery. The fire department served breakfast sandwiches and coffee in the morning while South Newbury Union Church served strawberry shortcakes in the afternoon.

The 26<sup>th</sup> Yankee Division of World War II was our reenactment group. The Recreation Department hosted a tie dye table for kids to create a custom recreation t-shirt. For the younger residents of Newbury, McDonny's Petting Zoo and Pony Rides, the Climbing Wall, and Marley's Balloons were a big hit. Keith Munslow a musician and comedian was very popular for the younger crowd too. Boat rides were hosted down at the town dock for a little ride around Lake Sunapee. This year's street performers were Kilted Colin, Red Trousers, Flyin' Hawaiian, and Pogo Fred.

We also had a craft fair/farmers market with all local goods and crafts available all day. The Fells was free for residents the day of Old Home Day to go and explore.

There were two bands that performed at the gazebo down at the Harbor, Studio Two (Beatles Tribute Band) and MoneyKat (Dance, Rock, Country, Pop, and R+B).

And of course, the fireworks stole the show at the end of this fun filled day!

*Sydney Bryk  
Recreation Director*



*Kilted Colin performing at Old Home Day  
Photo Courtesy Syd Bryk*



*Tie Dye Table at Old Home Day  
Photo Courtesy Pam Bryk*

## Library

*“Perhaps no place in any community is so totally democratic as the town library.  
The only entrance requirement is interest.”*

Lady Bird Johnson

### Patron Visits and Checkouts - 2022

In 2022, the library had 14,160 patron visits, 17,352 physical items checked out, and 1,806 registered library patrons as of year-end. In addition, we offered two digital libraries free of charge to all library patrons, and these libraries were visited by 210 users and 5,859 digital items, including movies, e-books, audiobooks, music, and magazines, were checked out. The library is open 41 hours per week, 6 days a week.

### Our Collection

In 2022, the library added 1,484 items and withdrew 802 items to keep the collection current and relevant to our community. The library offers a wide range of books and audiobooks, including current bestselling fiction and non-fiction, DVDs, audiobooks, magazines, a comprehensive collection for children and teens, and non-traditional items like craft kits, games, microscopes, a telescope and museum passes to local museums and state parks. The library owns a total of 17,603 physical items, and, in addition, library patrons have access to hundreds of thousands of digital items through NH Overdrive (the Libby App) and Hoopla, which are accessible through the library and Friends of the Library funding.



*The Library's afterschool program learns chemistry  
with Ms. Groveman  
Photo Courtesy Nancy Gove*

### Grants - 2022

The library applies for grants every year to help keep costs down, meet the needs of our community, and create new services, collections, or programs for the library. This year the library received a \$2,000 grant from the organization We Need Diverse Books to expand our collection of children's and young adult books with books that represent all backgrounds. The library also received \$1,000 grant from NH Humanities for their Humanities to Go speaker programs to bring both in-person and virtual adult and all-ages programs to the library.

### Programs – 2022

- **Adult and All-ages Programs**

We held a variety of adult programs this year, from our monthly book discussion and writer's groups, to poetry, local history, writing and the constitution. We also continued to hold several virtual programs such as The Finest Hours, and Lighthouses of New England, both from Humanities to Go. We also brought in programs that taught our patrons new skills, such as crafting, food safety and canning, cupcake decorating, and the Plant Doctor's program on growing cacti and succulents. In addition, we partnered with the Center Meeting House for their speaker series "DEFIANT, FEARLESS, REBELLIOUS & BOLD: Women Who Challenged the Norms of Their Day," with programs on topics ranging from suffrage to witches. Lastly, we partnered with the NH DHHS to bring several vaccine vans to the community. We look forward to more programming and partnerships in 2023. We had a total of 605 people attend a total of 47 adult programs, and 378 people attend a total of 12 all-ages programs.

- **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 2022 were:

February: Forest Dark by Nicole Krauss

March: The Dutch House by Ann Patchett

April: Straight Man by Richard Russo

May: The Personal Librarian by Marie Benedict

June: Hamnet by Maggie O'Farrell

July: The Night Watchman by Louise Erdrich

August: Frog Music by Emma Donoghue

September: Points North by Howard Frank Moser

October: The Hours by Michael Cunningham

November: Lincoln Highway by Amor Towles

December: American Dirt by Jeanine Cummins

- **Children Storytime**

Our Children's Librarian, Nancy Gove, lead an ever-growing Storytime crowd this year with 675 people attending 40 sessions. Our highest attended day had 32 people in our children's room! Nancy engages the group with her incredible storytelling ability, leads the group in song, and plans fun and clever crafts for the children to match each weekly themes. We welcome all, from babies to preschoolers!

- **Summer Reading**

This year's collaborative summer reading theme was Oceans of Possibilities, and Nancy planned a variety of ocean and water-themed programs to educate and inspire the children of Newbury. She brought in a deep-sea diver to teach children and teens about underwater exploration, the Isle of Shoals Marine Lab came to talk about whales and seals, a group of pirates stopped by to entertain and inspire the imagination, and Squam Lake taught us about aquatic animals! We had 238 people attend the 5-week children's summer reading program. In addition, 17 children participated in the reading challenge, reading a total of 87.5 hours.

- **Afterschool Programs**

The library's afterschool programs started up in the Fall of 2022 on Tuesdays and Thursdays, focusing on a variety of fun educational topics for children. We ran a total of 12 afterschool sessions, with 69 children attending.

- **Teen Programs**

The library held 4 teen programs during the summer, including a deep-sea diving photo program, a cupcake decorating program, a painting program, and an on-the-water science lab with LSPA. We had 40 teens attend our summer reading program; in addition, four teens participated in the reading challenge, reading at total of 28.5 hours. Nancy also planned two teen programs during the school year, with 13 kids attending the two sessions. We had a total of 53 teens attend our teen programs in 2023.

## **Other Services and Amenities - 2022**

- **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. Call (603) 763-5803 for more information.

- **The Library of Things**

Our Library of Things is a growing collection of unique, non-traditional items you can borrow from the library. Some items include a telescope, microscope, craft kits like a weaving loom, knitting loom, and a crochet kit, a pickleball kit, and new in 2022: a seed library! This collection encourages creativity and lifelong learning by providing patrons with all the tools needed to explore new areas of interest, develop new skills or hobbies, and just have fun. Stop by the library to check one out today!

- **Museum Passes**

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



*Bunny storytime at the library  
Photo Courtesy Nancy Gove*

- **Reference and Information Services**

Our trained librarians are here for you, whether it be to find a book we don't own from another library, or to help you find the information you are looking for when you don't know where to look. We can help you find forms, journal articles, local resources, books and more. If you have a question that needs an answer, and you need help finding the right information, we are here to help you.

- **Technology, Computers and Scanning**

The library has five public computers available for public use. In addition, we offer free 24/7 access to high-speed WIFI. We also offer scanning, copying, printing, and faxing when open. Staff are available to help with any of these services, or for one-on-one technology assistance, including tablet or phone assistance, help with email, or help navigating or downloading online forms. We also help with scanning photos or documents. For assistance, contact a librarian.

- **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 and our newest addition as of 2023: HeritageQuest. These subscriptions are all offered to library patrons as part of their library membership, and the access is funded by the library and the Friends of the Library. We are happy to provide walkthroughs on any of these resources, so stop by for more information.

## Website

Our website can be found at <http://www.newburynhlibrary.net> and is the place to go for our calendar of events, services, and other news, as well as information on Trustee meetings and the Friends of the Library, as well as our Library Foundation. We also have a Library Facebook page and an Instagram page.

## Volunteers

Volunteers helped organize our shelves, prepare for, and run our book sale, tend our garden, inventory our collection, and made us shine bright for the holidays. For the year, volunteers contributed 100 hours of service.

Volunteers in 2022 were Lorreen Keating, Jeff Gove, Liz Tentarelli, Alesha Forget, Linda Porter, DeAndra Harris, Jacqui Nelson, Maya Wolfinger, Jen Richardson, Jacob Duquette and Tim Gove. We appreciate every one of you! You truly make us a community library!

We want to thank the community for your continued support!

*Lea McBain*  
*Library Director*

Laura Perone, Assistant Director  
Nancy Gove, Children's Librarian  
Pete Mitchell, Library Assistant  
Bret Langendorfer, 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.



*Pirates perform at the library's summer reading program*  
*Photo Courtesy Lea McBain*

## Friends of the Library

The Friends of the Library supported the library during 2022 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 increase, as well as sponsored many events including the summer reading program, craft programs for adults and local history lectures.

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

Last year, 2022, was a successful fundraising year for the Friends thanks to our annual appeal, book sales and, the generosity of our community and patrons. We are so grateful for the continued support and donations to the library.

The Friends of the Library welcomes new members and volunteers to help with fundraising events. Meetings are posted at the library and online at [www.newburynhlibrary.net](http://www.newburynhlibrary.net). Please let the librarians know if you would like to volunteer, or you may email the Friends at [friendsofnewburylibrary@gmail.com](mailto:friendsofnewburylibrary@gmail.com).

We are looking forward to serving the library in 2023!!

*Alesha Forget*  
*President*

Walter Hennings, Treasurer  
Carey Sullivan, Secretary  
Mickey Noyer, Linda Sue Porter, Connie Beal,  
Denise Mitchell, Paula Wyeth, Directors

## Library Trustees

The Newbury Public Library Trustees head into the March 2023 Town Meeting gratified that a majority of voters who attended the past two meetings favored expanding the library. We are optimistic that the third time is a charm!

While a majority voted yes, we fell shy of the mandatory 60 percent required to pass the article. In 2022, 59.2 percent voted yes, just 2 votes away from success. That was an improvement over May 2021 meeting, when 54.7 percent voted yes, 6 votes short of passage. Both years we were vexed by bad weather, which supporters later told us deterred them from attending.

We are further buoyed by the ongoing accomplishments of the Library Foundation to raise \$600,000 in pledges to offset the cost of the project and impact on taxpayers. Under the guidance of first Regina Cockerill – and now, trustee Jeanne Palleiko - the foundation continues to raise an average of \$70,000 per year in cash, grants, and donations.

The warrant article this year seeks approval of \$2,451,000 for the library expansion and renovation, or a net of \$1,851,000 after the foundation's contribution. The bond amount reflects an increase over past years, owing to inflation and construction costs, but is guaranteed not to increase if the warrant article passes at Town Meeting March 15, 2023, beginning at 7:00 p.m.

The expansion would provide much-needed collection space, a meeting room for community gatherings and multi-session craft projects, and glassed-in rooms for quiet study, remote work, and small meetings. The design also features an expanded children's room and shelving throughout that is more easily accessible.

The library held more than 120 programs in 2022, attracting 2,049 attendees. The meeting space featured in the expansion plans would enable these programs to take place at the library. Attendees would no longer have to cross busy Route 103 to the Veterans Hall.

The expansion would add 3,100 square feet to our existing 2,000-square-foot library, last expanded nearly 25 years ago.

Since 2020, when covid hit hard and the library experienced closures and limited service, the library had increased its checkouts by over 7,000 and card holders by more than 150. Among its creative program offerings, the library continues to host mobile vaccinations vans that have been immensely popular.

For the third year in a row, all three Selectboard members voted 3-0 to endorse our warrant article's inclusion on the 2023 meeting agenda.

In March 2022, we welcomed newly elected trustee Paul Sullivan and alternate Todd Mailly and appreciate their enthusiasm.

We look forward to seeing you and hope for your support at Town Meeting.

*Lynne Tuohy*  
*Chair*

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

## Library Foundation

The Library Expansion Warrant Article proposed at the 2022 Town Meeting asked Newbury voters to approve the sum of \$2,117,808 for the library expansion and renovation and to authorize not more than \$1,567,808 of bonds and/or notes. The remaining dollars required for the project (\$550,000) were to be funded by a donation from the Newbury Public Library Foundation. Unfortunately, the Warrant Article did not pass at the 2022 Town Meeting. 260 voters were present; 156 YES votes were needed to pass; the article received 154 YES votes. This was a majority of those voting (59.2%), but not the 60% required. (In 2021 the Library Expansion Warrant Article received 57.4% YES votes.) We are encouraged that, in both years, a majority of voters supported the library expansion.

In 2021 and 2022 weather was a factor in keeping some of our supporters away from Town Meeting. Due to covid, in May 2021, Town Meeting was held at Mount Sunapee Resort under a tent, with 40-degree weather, snow on the ground, and a serious breeze. In March 2022, a last-minute snowstorm dumped six inches of snow on the roads shortly before people planned to leave home to attend Town Meeting. We are hoping for good weather for the 2023 Town Meeting.

During 2022, the Foundation received \$52,576 in donations, \$6,000 in pledges paid, and \$11,000 in new pledges, bringing the total cash and pledges received in 2022 to \$69,576. We are extremely grateful for the generosity of our supporters!

Unfortunately, construction costs have increased faster than our ability to raise money. The Library Expansion Warrant Article proposed for the 2023 Town Meeting will ask 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) will be funded by a donation from the Newbury Public Library Foundation. The total cost of the expansion is a Guaranteed Maximum Price, which will not increase as long as the warrant article passes at Town Meeting on March 15, 2023. This total cost figure includes a significant contingency amount. The tax impact of this warrant article is \$11 per \$100,000 of assessed value. A home assessed at \$300,000 would see increased annual taxes of \$33 per year attributed to the library expansion. A home assessed at \$500,000 would see increased annual taxes of \$55 per year attributed to the library expansion.

The 2023 Town Meeting, to be held on March 15, 2023, is an extremely important date for the future of our library. Every vote counts! We hope you will be there!

*Jeanne Palleiko*  
*Foundation Chair*

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

## Poet Laureate

Serving as Poet Laureate of Newbury NH during another covid year has been full of challenges yet the John Hay Poetry Society continues to meet on the second Monday of the month in the Veteran's Hall or in the world of Zoom if weather is intimidating. 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 join The John Hay Poetry Society at the Veteran's Hall. Last April, we enjoyed hearing Betsy Snider, a New Hampshire poet and ex-nun, read her lyrical poems. This year, on Monday, April 10th, Melanie Chicoine, the President of the New Hampshire Poetry Society, will be our guest poet. She will read her newest poems. As we get closer, it will be determined if this event will be at the Veteran's Hall, or on Zoom, if weather or covid interfere.

Last April, Newbury once again, became the hub for poetry when we celebrated The Center for the Arts Poetry Contest winners at the Town Offices. The poetry contest is held every year and sponsored by the Literary Arts Guild of the Center for the Arts and hosted by the library. Betsy Snider was last year's judge and the theme for the contest was "Native American: Diversity is Beautiful." This year's judge will be the President of the New Hampshire Poetry Society, Melanie Chicoine, and the prompt for the Poetry Contest is the following:

*IN SNOW OR SUN, HAVING FUN!  
RECREATION IN THE KEARSARGE/LAKE SUNAPEE REGION.*

Get 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 Offices on Friday April 7th at 5:30 p.m. where Melanie will present the winners. If covid precautions are reinstated, the event will be via Zoom. Everyone will find this special event memorable. All are welcome and it is free.

Monthly, I submit poems from The John Hay Poetry Society, and other area poetry fans, 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.

As a member of the Literary Arts Guild of The Center for the Arts, we have published Visual Verse IV, Diversity is Beautiful, another book of poetry by the John Hay Poets in collaboration with photos from The Mount Kearsarge Indian Museum in Warner. We are sure it will be as successful as our first three 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 and Visual Verse III, Snapshots in Time in collaboration with local Historical Societies. Like the previous three books it will be made available in local bookstores. We are now ready to release Visual Verse V a collaboration with local farms.

I once again will be one of the judges for The Poetry Out Loud Competition at Kearsarge High School this January. 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 have been installed on the Poetry Path between the Library and the Velie Memorial Playground. The installed 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 and the current New Hampshire Poet Laureate, Alexandria Peary. The path displays poems written by all the past and present Poet Laureates of New Hampshire. 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 myself 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 Fell's paths. Poems were 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*

#### **BANDSTAND PHOTO OP**

Santa and Mrs. Claus are our very cool friends,  
making time to visit despite the Christmas rush.  
They also love Newbury and will go all ends  
to dwell in her mountains and lakes for the hush.

But the best gift this year was the fresh snow they brought  
dusting our garlanded bandstand with flakes pure and white.  
This special present is the one that can't ever be bought,  
as they waved to neighbors while risking frostbite.

You see the wind in our harbor can really kick in  
sending chills up the spines of even this jolly old pair.  
So when Santa's elves ask him where have you been,  
the answer is found in his wind blown beard and hair.

So treasure your friendships as we cherish theirs  
and may the New Year bring answers to all your prayers.

## Information Booth

On May 27, the information booth opened, the temperature was 68 degrees. Our first visitor was from Texas and wanted information on hiking. Visitors were from England, Italy, Hungary, Netherlands, India, Switzerland, and New England States. Most people were looking for what activities were offered in Newbury. Many were interested in hiking information. We handed out numerous hiking brochures. The most common questions asked were where are the restrooms, the beaches, boat rentals and restaurants. The weather was good this season. Penny and I greeted 1,204 visitors. We closed the booth on October 10, which was a very cold rainy day, the temperature was 40 degrees!

*Mary Thayer  
Penny Killam*



*Residents supporting Back the Blue presenting our officers with trauma kits  
Photo Courtesy Pam Bryk*



## **Family Services**

In 2022, fifteen families were granted assistance after meeting the Town's guidelines. Assistance is requested for a variety of reasons, but the most frequent reasons are to prevent eviction, threats of electric disconnect, and lack of heat. Given the cold winters in New Hampshire, these requests are often dire. We are happy to report that most requests are quickly resolved. With the significant rise of fuel prices, the winter of 2023 might cause even more electric and heating problems for many in Newbury.

Even though each family had their own individual needs and problems, they all had one thing in common: every family greatly appreciated the help they received from the town when they so badly needed it.

As the number of families in need seems to increase each year, the South Newbury Union Church greatly appreciates all the donations from the residents of Newbury. Without these donations, they would not be able to continue each year with their "holiday basket program".

### **Holiday Plans**

Since Market Basket was unable to assure us that holiday items would be available again this year, gift cards were sent to needy families in Newbury.

With the generosity of our community, and in coordination with the South Newbury Union Church, 45 gift cards were given out for both Thanksgiving and Christmas to needy families in Newbury.

### **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 that I receive from individuals, families, organizations, clubs and committees interested in volunteering and donating time, money, and food for those families in need.

Finally, there is no question about it: Newbury residents excel in their compassion and generosity. I am very proud to be part of this community and I thank you all for your help and support throughout the year.

*Gail Bostic*  
*Family Services*

## Joint Loss Management Committee

The Joint Loss Management Committee (JLMC) is the safety committee that each employer in the State of New Hampshire is required to have by the New Hampshire Department of Labor. The Newbury JLMC is very active and exceeds the state's minimum quarterly meeting requirements by meeting every other month. The committee is made up of both department supervisors and employees as required under the state guidelines. Our committee exceeds the Department of Labor requirements by not only looking at the employee safety, but also consider potential safety hazards to the public at town buildings and facilities.

The Town has been fortunate not to have serious employee injuries or other property and liability losses during 2022. The JLMC continues to meet and review the operations of the town that could result in losses. The town's insurance provider, Primex, has provided training in back injury prevention, cyber security, emergency vehicle driving, and other subjects. The committee works with department heads on the safety of new equipment and how to make operations as safe as possible.



*Moon over Bald Sunapee  
Photo Courtesy Dave Smith*

*Wayne R. Whitford  
Chair*

## **Planning Board**

The 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 2022, the Board held 12 regular meetings and a couple of work sessions to prepare any proposed Zoning changes.

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

### **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 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.

Annually, the Planning Board leads the effort to update the town’s Capital Improvements Program (CIP), which is a schedule of Newbury's capital expenditure needs for the next six years. We formed the CIP Committee and hired Upper Valley Regional Planning Commission to help us with this task since many changes and updates were made to the CIP for 2023-2028.

### **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.

### **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.

2022 Applications Received and Reviewed: Total of 14  
Subdivision (3) Site Plan (5) Conceptual (2) Conditional Use Permit (1)  
Appeal (1) Lot Line Adjustment (2).

**Please consider joining the Newbury Planning Board in its important work for the town!**

*Darren Finneral*  
*Chair*

Christopher Hernick, Vice Chair  
Denise Mitchell, Christopher Millette, James Lord, Wayne Seaholm, Members.  
Kristen Schultz, Alternate Member  
Scott Wheeler, 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 15 sessions in 2022 hearing a total of 24 applications, including 17 applications for Variance, 1 application for Special Exception, 4 applications for Appeal from an Administrative Decision and 2 requests for Rehearing to Board decisions of Appeal from Administrative Decision. There were 2 variance applications and 1 Appeal from an Administrative Decision that were withdrawn prior to any Board decision. There were 14 Variance applications granted, 1 Special Exception application granted, 2 Appeals from Administrative Decision were denied and 1 was granted. The 2 Requests for Rehearing were denied by the Board. 1 appeal is in the court system. This activity level is an increase from 2021.

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, which also meet on Mondays. If required, due to caseload, a second meeting will be scheduled on the 4<sup>th</sup> Wednesday.

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 “tear-downs” of existing structures, with replacement structures that did not fully comply with the setback requirements of our Zoning Ordinances. We have renewed 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 Abbott 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. While the State of New Hampshire RSAs stipulate that Zoning Boards be comprised of 5 permanent members and multiple alternate members, our Board has been functioning with 4 permanent members, and the dedication of our alternate members. 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, Members  
Alex Azodi, Katheryn Holmes, Alternates

## Conservation Commission

Newbury Conservation Commission (NCC) had a busy and gratifying year with projects and involvement in education for “proper utilization and protection of the natural resources and the protection of watershed resources of Newbury”. NCC is an advisory board, offering advice on conservation to the town boards and state agencies. NCC works diligently to educate the community about the necessity to protect and preserve our natural resources. Our activities include reviews of NCC’s tree applications in the protected shoreland, NH Department of Environmental Service (DES) permits, acquiring conservation easements, collaborating with Lake Sunapee Protective Association (LSPA), Ausbon Sargent Land Preservation Land Trust (ASLPT), and DES.

Additional organizations that we have been working with include LSPA Watershed Committee (Let’s be Clear Campaign) and Save Lake Sunapee Watershed Committee. Together we are sounding the alarm that Lake Sunapee water quality is in decline! At this time, it is critical that lakefront and watershed property owners get involved and implement environmental “Best Practices” to protect the water quality and the watershed. Please contact NCC or these organizations for advice and education. Get involved to preserve the natural beauty that we all love and enjoy.

### NCC Activities in 2022:

- Easement Work: The commission recently completed the Land Conservation Easement on Mountain Road “Between the Mountains Preserve.”: In June, along with ASLPT we placed a “Between the Mountain Preserve” sign on the property. Once a year, NCC will conduct a “monitor report” (inspection) of the easement and give a report to ASLPT.
- Newsletter: We published our first newsletter since covid. You can read it on Newbury’s website [newburynh.org](http://newburynh.org).
- Conservation Easement Workshop: We had a small gathering and hope to do another educational workshop in the summer.
- Bubblers (Aqua-Therm) Letter: NCC sent a letter to lake residents that included information on how to register bubbler devices, best practices, the NH RSA new laws pertaining to bubblers and signage requirements on docks/boathouses.
- Old Growth Forest on Mount Sunapee: (Rediscovering Mount Sunapee’s Old Growth) NCC continues our support to protect the old growth forest on Mount Sunapee. Mount Sunapee’s Old Forest is the subject of a new educational film by Ray Asselin. Mr. Asselin has produced numerous education films for his company “New England Forests”. He filmed on location at Mount Sunapee State Park. The film presents the early history of the acquisition and documentation of Mount Sunapee’s old forest, as well as a current look at the old forest portions of the park and its ecology. NCC was thrilled with this film. It can be viewed at [www.youtube.com/watch?v=beyGX2dORI](http://www.youtube.com/watch?v=beyGX2dORI).

### Permits Reviewed:

- Tree Cutting in the Protected Shoreland – 33
- Intent to Cut – 10

### NH DES Pemits Reviewed:

- Shoreland Standard Permit – 13
- Standard Dredge & Fill Application – 2
- Shoreland Impact Permit – 6
- Shoreland PBN – 4
- Wetlands Permit by Notification (PBN) – 2

**Violations: 3**

**Thank You:**

I would like to thank my amazing board for their work and vital input to Conservation. As chair, I am very grateful to work with such outstanding people. A special thank you to Donna Long, our recording secretary.

We welcome more members and of course, the public is always welcome to our meetings. As many of you know Eric Unger, our Vice Chair passed away in June. He dedicated 30 years to Conservation, and he is sorely missed.

*Katheryn Holmes*  
*Chair*

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



*Jack & June Junction near Lake Solitude*  
*Photo Courtesy Jennifer Parkhurst-Smith*

## 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.

As NBC transitioned from the many impacts caused by covid during 2021, we are pleased to share that during 2022 the majority of the NBC events and activities were successfully delivered/achieved.

In March, the traditional Ham and Bean Supper for the annual Town Meeting needed to be postponed for the 2<sup>nd</sup> time due to covid but plans are under way for this tradition to resume at the 2023 Town Meeting.

In early May, NBC members joined in the 3rd 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 Strawberry Banke Museum.

Our 3rd annual virtual plant sale was held in May. The proceeds of the sale financed the summer plantings around Newbury and South Newbury. The plants were ordered, delivered, separated between town plantings and pre-orders. The Garden Captains and their crews planted all the barrels, hanging baskets and window boxes then installed them 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's 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?

Each spring the triangle at the junction of Routes 103 and 103A has new flowers planted in the barrels, shrubs are trimmed, weeds pulled, and dead plantings removed, freshening the triangle for another year. This year we added a plaque with the following inscription "Donated and Maintained by Newbury Beautification Committee".

Each year NBC provides funds for a Landscape Internship for four hours a week from Memorial Day to Labor Day. If anyone is interested in this opportunity, please contact NBC.

One of the most rewarding programs NBC engages in 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. Unfortunately, NBC received no applicants for the scholarship being offered for 2022 so we will increase our efforts to promote this opportunity in 2023.

NBC's ability to address the numerous services and programs is dependent on the NBC membership. We are pleased to share that 16 new members joined our ranks in 2022. We are thrilled that so many were willing to share their time and effort to help support the NBC Mission.

NBC New Friends is for Newbury residents to participate in purchases of plants, flowers and/or bulbs, and are not able to attend meetings but may be able to help. We are happy to report that we now have 39 that have joined NBC New Friends. Anyone wishing to join should contact NBC.

In August, the 2nd annual NBC Garden Awards were awarded in four different categories: NBC Member, Private Home, Business and Town Building. Each of the winners were provided an NBC Garden Award sign to be displayed for a month as well as a keepsake to commemorate their reward.

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 years' Trunk or Treat was held on a beautiful fall day which allowed many children and their parents to attend and enjoy this wonderful event.



*New Highway sign donated by NBC  
Photo Courtesy Cal Prussman*

To say thank you to the highway department for all that they do to support NBC each year, NBC purchased a sign for the highway department, similar to the signs at the other town buildings. Please drive by the highway department and see the beautiful granite posts that were cut by Cal Prussman to hold this new sign. In 2023, NBC will donate some flowers or plants for the area under and around this new sign.

As in past years, NBC and the Center Meeting House partnered for the Christmas Tree Lighting and the Thanks for Giving event. Dennis Pavlicek, the 2022 Thanks for Giving award winner, was honored in November for all he has done for the Town of Newbury. Well done and well deserved to Dennis Pavlicek.

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 2023, we look forward to assisting in the development of the plan for the flowers and plants that will decorate our newly redesigned Police Department building.

We look forward to 2023 and the events and services that NBC does in fulfillment of our mission.

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



## Veterans Committee

The committee is happy to report that once again we have provided the necessary food supply to the homeless veterans during this Thanksgiving by way of Liberty House in Manchester.

The veterans committee takes part in our annual Memorial Day Service, 4th of July parade, Old Home Day, and Veterans Day. Also, in 2022 we held a Memorial Service for all those who perished on 9/11 and a salute to all our surrounding police and fire departments and all first responders which are much in need of our thanks and appreciation.

This past year has been a sad time for both the committee and our community with the passing of two of our brothers, Vincent (Ike) Iacopino, USMC, awarded two Purple Hearts for his bravery while fighting in the Korean Conflict and James Powell, US NAVY, who served during the Cuban Missile crisis. Both men showed courage and outstanding character in their military service and civilian life. They will certainly be missed. The loss of these members even further lowers our number of veterans on our committee as the average age of our members centers around 75 years of age. Those who sacrificed and served our nation must never be forgotten and we must strive to continue to promote patriotism within our community and nation

We are a diverse group with members who have served in theaters around the globe, Vietnam, Iraq, Afghanistan, the Gulf, Korea, Germany, and many other countries all in various military branches, Army, Navy, Marine Corp, Air Force and even the Merchant Marines.

We are a proud group of ex-military who have honorably served, and we are in dire need of more veterans to join our organization to continue on the tradition of Patriotism while now in civilian life.

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 for our Nation, we salute you.

For all those who gave the ultimate sacrifice for our Nation, we salute you and say Thank You and Rest In Peace.

*Bob Wilkonski  
Chair*

## Cemetery Trustees

There were six meetings held in 2022, five meetings were remote, and one was in person at the town office, Nonie Reynders chairing. There was also one other meeting to sign deeds issued to new owners in December of 2022. For members who were unable to attend the meetings, deeds were left to be signed at town offices.

Judy Healey filled out her term and chose not to run in 2022. Fortunately, Marcia Keene ran for the office of Cemetery Trustee, and she was elected. Marcia's husband, Garry Keane, is computer knowledgeable and it will be nice to have him available to help Marcia and me with the computer program. It was the first time there was a complete committee. Being shorthanded, it was hard to keep up with requests and general instruction to an interested public. I was busy checking the graveyards after storms for damage and marking burial areas for Gerry Courser.

It was quite a busy year with covid motivating many inquiries about the availability of plots. There was a lot of interest and subsequently, purchases with the addition of full plots in Marshall. There is nothing available in the main body of the Lakeside cemetery, only a few plots for cremains. There were two plots sold back to the town and they were immediately purchased. I received many calls during the year from extended family checking to see if there was room in family plots. This was the case in all the cemeteries for which we are responsible for, including the ones that are closed. Our open cemeteries continue to be Booth Sherman, Marshall and 4 cremains at Lakeside. There were two burials at Chandler and one at South Newbury in family plots.

The sign for Baker Hill Cemetery suffered weather damage and is being repaired. The sign will be hung early this spring. The sign will be reinforced with brackets and repainted.

I have been looking for a tree company to do work at Marshall Cemetery. Companies I have contacted have not gotten back to me or don't have the proper equipment to do the job. I will try again this May to find a local company that will be able to remove and prune trees near wires, fencing, and gravestones. I have called Eversource, and they are not interested in pruning or taking down trees. I will call them again in 2023.

Marcia, Deane, and I will replace damaged flags and add new flag holders at the larger cemeteries the week before Memorial Day. We check all the cemeteries for damage after any major storm. Deane Geddes helps with history for plot owners and helps locate pertinent information and past records. He monitors a lot of the general maintenance.

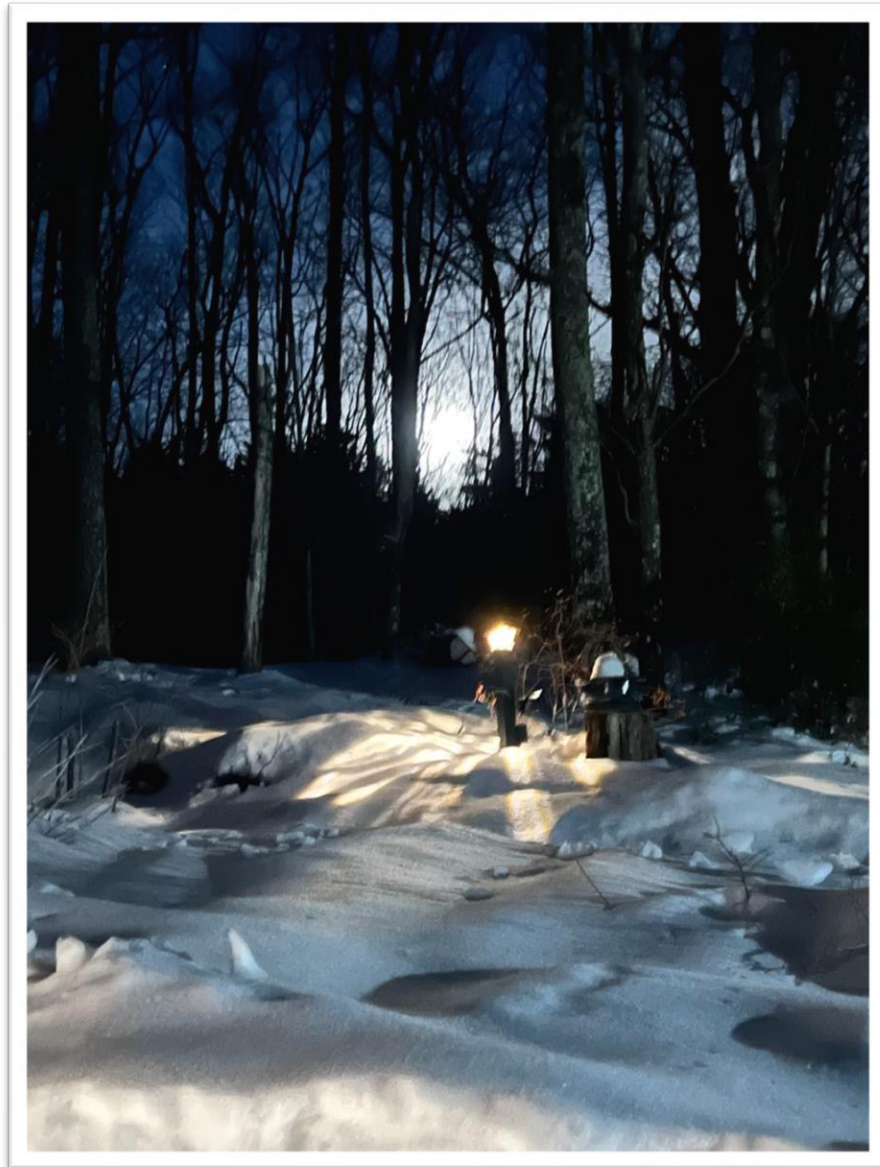
There were twelve burials, (four full burials and eight cremains). There were five plots sold; three plots in Booth Sherman, one in Marshall and one in Lakeside. Markers were installed and deeds sent in December. There were 10 inquiries and 9 family tours of the three active cemeteries.

There are 193 Veterans buried in our cemeteries. Flags are placed on those gravesites each year accompanied by an appropriate marker. Some of the Veteran markers have rusted and broken so we plan to replace several this year.

The Trustees have reassessed the costs of maintaining the graveyards. The committee feels that we should continue with our local vendors and look at each site separately instead of signing maintenance contracts on a yearly basis that have monthly charges. Each graveyard has different needs. We were able to stay well under budget in 2022.

We are planning to update and restock the booklets of the town cemeteries. They will be distributed to the Town Office and Town Library. Burial and death certificates were catalogued for this past year and are now up to date in the Town Clerk's Office.

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



*A quiet evening on Route 103A  
Photo Courtesy Ed Thorson*

## Energy Committee

The Newbury Energy Committee had a productive year working to save the town and its citizens money through energy efficiency. At the town meeting last March, a warrant article was approved to enter into a 25-year Solar Power Purchase agreement with Revision Energy. The 100kW solar array was installed at the wastewater treatment facility in Blodgett's Landing and produces about 80% of our municipal electricity. A ribbon cutting ceremony was held on October 31st. The output of the array can be monitored on the town website. Special thanks to Mary Fuller and her Solar subcommittee who worked tirelessly on this project. We also appreciate the support of the Selectboard, Joy Nowell, and Town Administrator Dennis Pavlicek.

The committee participated at Old Home Day in July by hosting an Energy Expo. Several vendors attended including Solaflect (rotating standalone solar panels), Harei (DIY solar), and Yankee Thermal Imaging (weatherizing). Rocky's Hardware had a booth demonstrating electric lawn equipment. Information was available on heat pumps, plastics, and composting. Our Energy Quiz and raffle for a composter were very popular.

In September we cohosted a showing of Microplastic Madness with the library. This film was shown all over New Hampshire as part of the Ten Towns initiative to limit the use of single use plastics. We hope to collaborate again with the library to bring the community more educational programs.

Once again committee members Sue Kelly and Tracy Wood represented our committee at Trunk or Treat with an interactive exhibit on weatherization. Kids seemed to really enjoy investigating how to save power in their homes.

Committee member Andrew Cockerill has been investigating food waste, a significant contributor to methane in our atmosphere. He was instrumental in encouraging the town to send a letter to the Department of Agriculture in support of the Center for EcoTechnology's USDA Rural Utility Service Waste Management Grant Proposal.

Since last May our committee has been in communication with Henry Herndon of Community Power Coalition of New Hampshire, an organization that allows towns to aggregate to purchase their power from existing utilities ideally providing economies of scale and access to more renewable energy. Community members could opt in or out. Several towns in our area are participating. We held a community information meeting in May at which Henry presented. Steve Remen and Mary Fuller of our committee have been studying the possibility of moving forward with community power for our town, it will be a warrant article



*Ribbon cutting at the new solar array at Blodgett's Sewer  
Photo Courtesy Pam Bryk*

but with energy prices so volatile at this time, our committee has decided to wait a year and study the issue further.

Our committee has representation on the Kearsarge Climate Action Committee (KCA), which represents all the towns in the Kearsarge area. Community members are welcome to attend meetings which are held virtually the 2<sup>nd</sup> Tuesday of each month. Last summer KCA sponsored an e-bike rental program as well as an EV Expo in September. They will be hosting an upcoming session on Community Power as well as a Window Dressers program that trains Kearsarge residents in constructing energy efficient windows. We will post information on these events on our website.

Newbury Energy is in communication with Mount Sunapee regarding energy issues. We have encouraged the installation EV charging stations. We hope to reach out to more local businesses this year to help with their energy needs.

Finally, we are planning a virtual presentation with Revision Energy in May to educate our community members on residential solar as well as some of the incentives available from the Inflation Reduction Act. Information to follow.

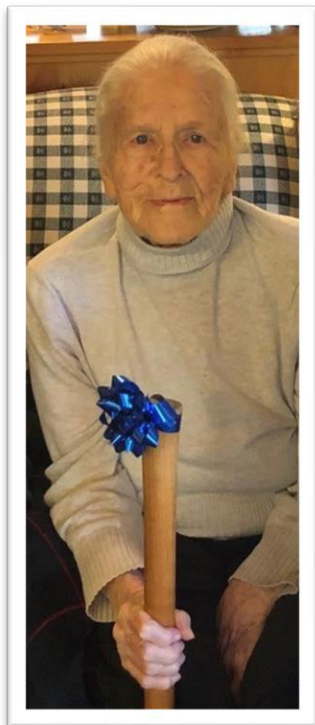
I continue to be grateful to our wonderful committee members. Our town is fortunate to have these talented and hardworking volunteers. Contact us at [newburyenergy@newburynh.org](mailto:newburyenergy@newburynh.org).

*Lisa Correa*  
*Chair*

Andrew Cockerill, Susan Kelley, Tracy Wood,  
Mary Fuller, Steve Remen, Dan Wolf, Members

## Historical Society

The Newbury Historical Society (NHS) presented the Town's Boston Post (Bicentennial) Cane to resident Barbara Billings, who turned 100 on May 7, 2022. The Boston Post Cane tradition was established in 1909 by *The Boston Post* newspaper. The paper had specially designed canes made and contacted the selectmen in about 700 New England towns. The canes were given to the selectmen with the request that they be presented in a ceremony to the town's oldest living man. The custom was expanded to include women in 1930. The recipient held the honor as long as he/she lived (or moved from the town). Although we don't know if Newbury was actually included among the 700 New England towns, the tradition of passing a cane seems to have begun with the Sunapee Lake Grange in 1892. The original cane was lost but a bicentennial cane was created in 1976 and the tradition has continued.



*Barbara Billings with the Boston Post "Bicentennial" Cane  
Photo Courtesy Historical Society*

In May, the NHS collaborated with the Library, John Hay Poetry Society and Literary Arts Guild of The Center for the Arts, for a multimedia presentation based on *Visual Verse – Snapshots in Time*, a volume of poetry and photographs from the collections of seven Lake Sunapee-area historical societies. The poets read their works inspired by photographs from the NHS collection and the NHS provided historical context.

In October, the NHS hosted John C. Porter, who spoke on “The History of Agriculture as Told by Barns.” Mr. Porter explained how the evolution of barn architecture tells the story of NH agriculture, that barns changed from early English style to Yankee style, to gambrel and then pole barns. This well-attended presentation was a chronological walk through time, with photo illustrations of barns around the state that are examples of these eras of agricultural history, including Newbury's stone barn on Route 103A.

In November, members of the NHS helped repair a broken gravestone and replace a sign in the Gillingham Cemetery. Working with Fannin-Lehner Preservation Consultants of Lexington, MA., Deane Geddes and John Lyons learned about gravestone repairs while providing some of the labor. The gravestone was cleaned using D/2 Biological Solution, which we learned cleans without damaging the surface of the stone. The refurbished stone was then set in a new concrete slotted base.

It is with great sadness we report the passing in January of long-time NHS board member Ashley Geddes, who was an active participant on the History Committee and a regular contributor to the newsletter. Her presence on field trips searching for cellar holes and researching house titles was always welcome due to her insights in having spent winters skiing on Mt. Sunapee and boating on Lake Sunapee.

*Paula Falkowski, Deane Geddes, John Lyons, Gay Sheary,  
Bill Weiler and Margie Weiler  
Board of Directors*

Contact Information: Newbury Historical Society  
P.O. Box 176  
Newbury, NH 03255  
Website: [newburyhistorical.org](http://newburyhistorical.org)  
Email: [info@newburyhistorical.org](mailto:info@newburyhistorical.org)

## Center Meeting House

The 2022 Center Meeting House Speaker Series topic was DEFIANT, FEARLESS, REBELLIOUS & BOLD: Women Who Challenged the Norms of Their Day. In collaboration with the Library and the NH Humanities, the Center Meeting House (CMH) introduced us to both individuals and groups of women. We met Lucy Stone in the Antebellum World of the Abolition and Women's Rights Movements, we heard the early protest freedom songs from Abby Hutchinson, and we saw Civil War Soldiers' Quilts that raised money for the war effort and then used by the nurses to comfort the soldiers on the front lines.

We watched the documentary, BORDERLAND: The Life and Times of Blanche Ames Ames and discussed this Boston suffragette's experiences with the documentary's makers. Liz Tentarelli took us down the long and winding road that finally reached Votes for Women: A History of the Suffrage Movement. For Halloween, Margo Burns introduced us to another group of Women Who Challenged the Norms of Their Day with her program The Capital Crime of Witchcraft.

We were so happy that many of you joined us for our Annual Events at the winding down of 2022. At Thanks for Giving 2022, we honored our Town Administrator, Dennis Pavlicek, whose knowledge and dedication have helped Newbury navigate a changing world this year and each year. Please share your ideas for a 2023 Thanks for Giving honoree to be recognized on the next Sunday before Thanksgiving (11/19/23) service.

The Lighting of Alice's Tree, Newbury's Christmas Tree, on the first Sunday in December is always a fun way to gather and welcome the holidays. We sing, we ring the bell, and then we feast. We started a new tradition this past year. We held a drawing to select what family or individual would "Ring the Bell" and another to select who would "Light the Tree." If you would like to do either, be sure to enter your name at the library for the drawings.

As you all know CMH is not heated, so the building is closed for the winter. We will open the spring season in early June with a screening of THE FORGOTTEN FOREST PRIMEVAL: REDISCOVERING MOUNT SUNAPEE. We hope some of the principals who made this documentary about our own backyard will join us.

This season we will be joining with the Library, Historical Society and The Fells to present a program with Mary Kronenwetter, author of PAUPER AUCTION. Her well researched and atmospheric novel provides us with a window into life in rural NH in 1805.

Some of you may remember or have heard about Betty & Barney Hill who in September 1961 claimed to have been abducted by aliens in the White Mountains of NH. This was the first well documented, feasibly legitimate UFO abduction in history. Their papers now are in the special collections at UNH and the archivist there will join us to explore this piece of NH history.

We have more NH people, places, and things to explore in the new year. Once all the dates for the programs are finalized, they will be shared on the CMH website, Facebook page, and our old-style stone sign. Please keep an eye out and join us to explore the unusual in our own backyard.

Remember the CMH is available for your events from weddings to funerals, concerts to meetings, art installations to book clubs. Contact us on the website [centermeetinghousenewbury.org](http://centermeetinghousenewbury.org) to schedule your event. Like all nonprofits, we appreciate your support.

*Joy Nowell*  
*Chair*

## **Kearsarge Regional School Board**

With consideration of the economic realities and concerns of the district's residents, the School Board has voted unanimously to postpone the High School's STEAM project warrant article for one year. However, the Board is aiming to put the project up for vote next year (2024), because of the academic and facility/maintenance necessities the project addresses. We will be holding informational sessions and facility walk-throughs for anyone who would like to know more about the project.

It is with excitement that Kearsarge Regional Schools are back to pre-covid routines in school, in sports, in clubs, and with day, overnight, and international field trips. Students and staff are very excited to return to this "new" status quo!

The success and health of our district is dependent on many factors, including recruiting and retaining proper staffing. The district has faced some staffing shortages and has worked with the Board to identify causes and solutions. In addressing the shortages, the district has carefully and prudently adjusted its compensation packages to be competitive in the job market and with nearby districts in order to attract and retain qualified personnel. Please inquire with the school district for opens.

Thank you for entrusting me to serve you as your school board member and please feel free to contact me with any comments, questions, or concerns at [kschultz@kearsarge.org](mailto:kschultz@kearsarge.org).

*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. Contract services were kept with Tyler Lawn Care for mowing.

BNSYS will again begin to explore the feasibility of constructing dugouts on Raymond Field and bathrooms at Warren Brook Park to replace the portable toilets.

Under the tutelage of our fundraising director Holly Fitzgerald, the spring sports raffle was again a booming success, and the golf tournament was the biggest and best one yet.

Warren Brook Park was selected to host several league tournaments and jamborees in 2022 to include the Kearsarge Mountain South (KMS) 12U Playoff Tournament, 10U and 8U jamborees, CAS soccer camp and the MVSL soccer jamboree.

### Registrations

2022 was a great year for BNSYS registrations. All sports were back to normal with no restrictions. The year started off with Softball, Baseball and T-Ball.

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

Baseball and T-Ball had a successful season. Registrations were up slightly from 2021, allowing us to field slightly larger rosters than years past.



*BNSYS 12U Girls Softball-Kearsarge Mountain South Championships  
Photo courtesy BNSYS*

CAS Soccer Camp (Formerly known as YES Soccer Camp) was also back to normal this year. Under a new name and leadership, a group of young collegiate athletes came to Bradford for a week in August and put on a full schedule of drills and scrimmages to help develop our athletes.

Fall soccer registrations were also up from 2021. Congrats to the 5/6 girls' team who won their playoff bracket and the 5/6 boys' team for coming in third place.

On October 5<sup>th</sup> we held our 22nd Annual Golf Tournament. It was the biggest and best tournament to date and, for the first time ever, the course was closed to the public due to the number of golfers we had. Thank you to everyone that participated and a huge thank you to all of our sponsors and donors. Special thanks to our Albatross sponsors Northcape Design Build, Colby Insurance, Crown Point Cabinetry, Naughton and Son Recycling, Tyler Lawn Care, Nathan Bills Restaurant and Go Lightly Consignment Boutique and our Eagle sponsors Old Hampshire Designs, Pickman and Sons Plumbing and Stiles & Associates.

Unfortunately, our winter wrestling season was cancelled due to a number of circumstances. We hope to have this program back up and running next year.

### **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, [www.bnsyouthsports.org](http://www.bnsyouthsports.org), or contact one of the Directors. We would love to have you involved in making BNSYS the best youth sports program possible.

New additions to the Board in 2022 were Michael Howley who will become the Vice-President and Knicole Byfield who will be taking over the role of treasurer. Jared Lamothe will be taking over as President in 2023 and Ed Shaughnessy will stay on for the year to help Lamothe transition into the new role.

We are still looking for a Field Director, Wrestling director and Co-Soccer director.

*Edward Shaughnessy*  
*BNSYS President*

Executive Board  
Edward Shaughnessy, President  
Vacant, Vice President  
Laura McKenna, Treasurer  
Justine Fournier, Secretary

Board of Directors  
Devin Pendleton, Baseball Director  
Jeffrey Glover, Softball Director  
Holly Fitzgerald, Fundraising Director  
Jared LaMothe, Soccer Director  
Jesse Griffin, Wrestling Director  
Amy Cook, Equipment Director  
Scott Richard, Field Director

## **John Hay Estate at The Fells**

The John Hay Estate at The Fells (New name, but still recognized as “The Fells”) is proud to be in Newbury and to be part of the Town of Newbury, New Hampshire. There is a wealth of history that comprises so much of the area’s towns’ people, businesses, and geographic location. It is a destination point for visitors of all ages.

### **Mission**

Our Mission is to welcome people of all ages to the John Hay Estate at The Fells, making each visit an enriching experience with opportunities to explore and learn from our natural lakeside setting, our renowned historic buildings and gardens, and the historic achievements of three generations of Hay family visionaries.

### **Vision**

Our Vision is a restored and preserved John Hay Estate at The Fells on Lake Sunapee that:

- Draws people together to share interests in history, gardens, our natural setting, and the protection of the lake.
- Stimulates further their pursuit of those interests by offering enriching educational programs and events that feature three generations of Hay family visionaries.
- Provides access that lets visitors enjoy their John Hay Estate experience within a safe, tranquil environment.

The John Hay Estate at The Fells protects approximately 3,100 feet of undeveloped natural shoreline on Lake Sunapee and maintains the structures, gardens, meadows, and woodlands for relaxation, recreation, and edification. The site is listed on the National Register of Historic Places and is a recipient of the New Hampshire Preservation Alliance Achievement Award. This award was presented to The Fells for outstanding restoration and stewardship of its historic landscape and historic buildings. The Fells is also a Preservation Project of the Garden Conservancy.

### **History**

In 1888, John Milton Hay began buying Newbury farms and in 1891, established a summer home in Newbury to escape the pressures of a demanding career. He named his retreat “The Fells” (a Scottish term for “rocky upland pasture”). He served as President Lincoln’s private secretary and gained experience in Europe as a diplomat. He later served as Secretary of State under Presidents William McKinley and Theodore Roosevelt and crafted many important foreign policies.

After Hay’s death in 1905, his son Clarence and daughter-in-law Alice transformed the rustic retreat into an elegant estate and working farm. Their varied landscape included formal gardens, woodlands, and meadows. Hay’s grandson John also summered here. His experiences at The Fells inspired him to become a naturalist and nature writer, for which he was nationally known.

In 1997, after managing the estate for two years, volunteers formed a nonprofit known today as The Fells. In 2008 the organization became the owners of eighty-four acres of the original 1100 acre site.

### **The Fells Highlights of 2022**

The Fells Education and Community Events Pavilion has proved to be a wonderful addition to The Fells and to our community. This state-of-the-art building is welcoming and can be used for educational programs, demonstrations, children’s camps, and all types of events. There is an ecology education exhibit room that has proved to be a delight to children and adults alike. The Pavilion design fits perfectly into The Fells landscape, so much so that some say that it seems to have always been there. We are extremely proud of our heritage and what has been able to be preserved and maintained over the years. We are grateful to

the community and our loyal donors and members who support The Fells and make the difference for future generations. The Pavilion is something for now and for the future.

Due to the tranquil and serene property consisting of eighty-four acres, The Fells is able to offer hiking, walking, and comfort to many families looking to be together in a natural and educational atmosphere. We are proud to be able to open our property to our community and so many visitors.

The Fells hosted educational and ecological programs during the summer of 2022 to include our elementary school program and Ecology Camps, Painting in Nature, and Photography in Nature. Our social events included *Concerts with a Picnic*. Our partnering with the Town of Newbury, the Newbury Library, The John Hay Poetry Society and LSPA is very important to us, and we greatly appreciate the support. We look forward to many other new joint programs in 2023.

Visitors and new volunteers are always welcome; there is something new to be learned and discovered with every visit. Every year there is a volunteer participation and appreciation day at The Fells - join this group of passionate Fells supporters; you will be glad you did! We look forward to seeing you in 2023.

The season 2022 concluded with our beautiful signature event, "*Christmas at The Fells*" Decorator Show House. We wish to thank our many decorators, visitors, volunteers, and staff who helped to make this event such a tremendous success. We are blessed. Warm Happy Holidays Wishes to everyone. May 2023 bring happiness, good health, and love.

### **Looking forward to 2023:**

The John Hay Estate at The Fells provides high quality and engaging programs along with fun-filled and inspiring events to be enjoyed by people of all ages. The preservation of our historic structures, gardens, natural woodlands and the almost one mile of unobstructed shoreline on Lake Sunapee is in the hands of all who are in our area and beyond; we are the stewards.

The Fells is a historic treasure and as such, it is a special place which is welcoming to the many visitors who come to absorb themselves not only in the beauty of nature that surrounds us, but in the rich and fascinating history. Whether you are a history buff, gardener, hiker, explorer, or a winter snowshoer, visit us soon and you will want to return again and again with family and friends. Many of our programs and events are free and many of our educational programs, scholarships are offered to reach as many of our area children as possible to include the at-risk and under-served.

The Fells offers something to everyone whether it is in education, participating in an event, volunteering, or simply enjoying the tranquility of being in a serene environment with the beauty of nature. This unique offering is available year-round in all seasons. Come to The Fells, enjoy the experience, and bring a friend or loved one. You are guaranteed to take away a unique memory and a desire to return many times. Our 2023 program and events calendar is on our website now. For more information, please visit our website at [www.thefells.com](http://www.thefells.com). The John Hay Estate at The Fells is located at 456 Route 103A, Newbury, New Hampshire, 03255. Phone number (603)763-4789. For program, event, and membership information, email us at [info@thefells.org](mailto:info@thefells.org).

### **The John Hay Estate**

Ensuring that the John Hay Estate will remain a treasure in the community forever. The greatest reward for leaving a gift through your estate planning to the John M. Endowment Fund is the assurance that the John Hay Estate at the Fells will be preserved forever on the shore of Lake Sunapee to be enjoyed by future generations. If you have considered remembering the John Hay Estate in your will or trust and would like to receive a copy of our John M. Hay Society brochure, please call or email Susan Warren, Executive

Director, (603) 763-4789 or [swarren@thefells.org](mailto:swarren@thefells.org). We hope you will consider joining this special group of friends.

*Susan Warren  
Executive Director*



*The Fells*

## New London Hospital

The last few years have been filled with challenges, but one constant is the dedication of New London Hospital (NLH) and Newport Health Center to delivering patient-focused, quality healthcare. The providers and staff continue both organizations' legacies of steadfast commitment to compassionate medical excellence, this past year has been no exception.

### Express Care

Our Express Care service that launched last November is operating successfully and is providing the region with a convenient option for medical treatment. Offering an emergency room type B level of care, patients have the opportunity to receive a higher level of services compared to an urgent care or walk-in clinic, without an appointment. The service is for patients ages two and older and is open seven days a week (no appointments required). Please check our website for more information, including hours of operation. The address is [www.newlondonhospital.org/expresscare](http://www.newlondonhospital.org/expresscare).

### Primary Care

An ongoing challenge is one we share with hospitals nationwide: a shortage of primary care providers (PCPs). This trend began prior to the pandemic but has intensified due to it, with PCPs retiring or deciding not to return to healthcare practice. We are working creatively and diligently with search firms to identify and hire PCPs who will be a great fit, who want to become part of our community fabric, and enjoy decades-long careers with us. While we have solutions in the pipeline for this issue, it will not be solved overnight. We humbly request the community's patience and confidence in our efforts.

### Hospital Days

After a 2-year hiatus due to the pandemic, we were thrilled to see the community come together for the return of Hospital Days. Thank you to our staff, community partners and volunteers who helped us fill the town with the spirit that we all embrace during the summertime.



*Hospital Days Parade  
Photo Courtesy Charlie Bossi*

## **Financial Performance**

We're also pleased to share that NLH and Newport Health Center are financially healthy and operating exceptionally well. Our team continues to evaluate services that were forced to pause due to covid and provider shortages and assess the feasibility of re-engaging them. In addition, we are deepening our integration as a member of the Dartmouth Health system, which provides patients the resources of a major medical center within the familiarity of a community hospital.

We are grateful for the demonstrable and ongoing support of our community members and wish you and yours a healthy and happy New Year.

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."

*M. Tom Manion  
President and CEO*

Jeff Hollinger Chair, Board of Trustees



*Hospital Days Midway  
Photo Courtesy Charlie Bossi*

## Lake Sunapee Region Visiting Nurse Association (VNA) & Hospice

On behalf of the 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 2022. We remain proud of our ability to adapt and do our part to help address increasingly complex health and home care needs in our region. In 2022, we completed our most current *Community Health Needs Assessment (CHNA)*, done in collaboration with local hospitals. The findings help guide us and make program decisions that have the greatest impact. While the pandemic brought changes and new challenges, we face them with the strength of a unified, dedicated team. Arguably the greatest obstacle remains the shortage of staff, a serious concern impacting the entire region and every industry. As we have said before, *LSRVNA is its people*, with more than 80% of our budget dedicated to staff salaries and benefits. As the difficulty to find qualified employees increases, the cost does as well. Our leadership team has been focusing on this and other key strategic priorities, and on how we can adjust and prioritize in response to this landscape. We recently implemented a new Electronic Medical Record (EMR), arguably the largest project a health care provider can undertake, in an effort to have the right tools for staff and the technology required to best serve residents of Newbury and 30+ other towns. I am proud to report that for the 12-month period ending September 30, 2022, we served residents of Newbury in the following ways:

- Provided skilled nursing, therapy, hospice, and in-home supportive care to 116 residents.
- Provided free/reduced cost in-home 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 ones at no cost, including virtual bereavement support groups so that families and the community could safely access this vital assistance.
- Residents continued to benefit from our growing Palliative Care program, helping to navigate serious illnesses with an emphasis on symptom management and personal goals.
- Foot Care clinics expanded in 2022 both in the number of locations (Bradford, Charlestown, Claremont, Hanover, Lebanon, New London, Newport) and the frequency of clinic hours in response to a growing need and lack of access to this service.
- Wellness Clinics were provided in four area towns (Claremont, Bradford, Lebanon, Hanover).

With so much demanding our time and attention, we are beyond grateful for those who sustain LSRVNA as an enduring presence. Our frontline caregivers, behind the scenes employees, donors, and diverse community partners who, together, complete this puzzle of health care. We understand that your funds, like ours, are limited. This makes us that much more grateful for your ongoing generosity and confidence. Please do not hesitate to contact me if there is any way we may be of service to you or your Town's residents.

*Jim Culhane*  
*President & CEO*



## 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, 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. 2022 continued to be a building back stronger time for COA. We are determined to return to a pre-covid status as soon as possible. Below is an outline of the many services we continue to provide:

- 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.
- We have continued with daily programs and services 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 five times a month.
- COA continues to be a resource to our seniors and their families as information changes and resources become available.

Our staff is working diligently to achieve full resumption of services and programs. We have 2.5 paid staff and are working hard to rebuild a volunteer base. Though challenging, we have been able to meet the needs of the community despite the decreased number of volunteers.



*COA Building  
Photo Courtesy: Kelley Keith*

We continue to monitor the covid situation. We are prepared to make necessary changes to our operations as the need arises. 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 appreciate our partners, 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.

2022 COA celebrated our 30<sup>th</sup> Anniversary. We look forward to another 30 productive years!

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

**Community Action Program  
Belknap-Merrimack Counties**

The Community Action Program (CAP) Belknap-Merrimack Counties is a New Hampshire based private, nonprofit organization that has been serving Newbury residents since 1965. Our primary mission is to work with low-income families, the elderly, and individuals with disabilities to assist in efforts to become or remain financially independent. The agency provides a broad array of services that are locally defined, planned, and managed.

The agency operates a resource center open to Newbury residents in Warner, NH. The Warner CAP Area 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 thank the town of Newbury for your continued support of our work at the resource center. We will continue to work closely with your town to ensure the maximum availability of resources from our programs, as well as continue to mobilize any resources other than local tax dollars that become available to help serve residents of your community.

While the Warner Center provides referrals and information for a variety of needs, there are two major areas of direct support provided to community members – energy assistance and food assistance. Below are the specific data from Newbury residents served during our last program year. In total, our agency was able to provide \$56,307.94 in energy assistance to the residents in Newbury.

Thank you so much for your support. If you'd like to learn more about our agency, please visit us at [www.capbm.org](http://www.capbm.org).

**ENERGY ASSISTANCE PROVIDED:**

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: 26 households 56 people	\$31,416.00 – heat
Electric Assistance Program	Assists income eligible households by providing a specific tier of discount ranging from 8% to 76% off electric bills.	Enrolled: 32 households	\$9,791.94 amount of discount
Weatherization	Improves the energy efficiency of income eligible households.	1 household	\$15,100.00

*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 landscape of the twelve towns of the Mount Kearsarge/Ragged/Lake Sunapee region. 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 163 projects and protected 13,345 acres – including sixteen working farms and over eight miles of lake frontage. All of these conservation lands provide for some public benefit 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 is 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 celebrating 35 years of land conservation! We completed three land projects, with several more projects in different stages of completion, purchased the Ausbon Sargent office building, and returned to more regular events and hikes. The new land projects make up 207 acres of land that is now protected, and are located in the towns of Goshen, Newbury, and Bradford.

The project in Newbury was one that had been in the works since 2020 and was finalized on February 11, 2022. The “Between the Mountains Forest Preserve” adds to the existing wildlife corridor and protects the area watershed. While there are no formal trails, it is open to the public for hiking, photography, snowshoeing, and hunting and fishing where appropriate. To have been able to protect these 88.4 acres with the support of private donors, the Town of Newbury, and an ARM grant, we are grateful.

This year, we were able to bring back a few more of the events we hold to connect with, educate, and thank our members and volunteers. Our first event of the year was a “Farm and Forest Tour” at the Messer Farm in New London in February. Over 100 participants came on snowshoes and skis to explore the trails at the Messer Farm. We held hikes in Andover, Springfield, and New London, and our popular Dragonfly Hike in Sutton at the Johnson/Thistlewait Property. We were happy to host our volunteer appreciation gathering at LSPA, and our Annual Meeting in October at the New London Historical Society. The progressive dinner was essentially a “farm to table” meal in a bag, which included ingredients from local farms and businesses along with recipes to create a delicious dinner at home. Participants were happy to support the land trust and have a night off from wondering “what’s for dinner?!” The land trust also celebrated the retirement of two staff members, and welcomed two new staff members, who fit in wonderfully. It has been a time for growth and change as we keep moving forward in our mission!

Ausbon Sargent is thankful to have the assistance of over 200 volunteers who help with easement monitoring, committee support, and clerical work. If you would like to join us in our work to protect these special places, there are many ways to get involved: you could become a conservation easement donor, volunteer your time to the organization, encourage the town officials throughout our 12-town region to conserve our rural character by supporting land conservation, and if you are not already, you can become a member of Ausbon Sargent.

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. 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.

*Deborah L. Stanley*  
*Executive Director*

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Susie Moore, Bookkeeper



*Between the Mountains Preserve sign installed at the trailhead*  
*Photo Courtesy Ausbon Sargent*

## **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.

This year, our recently renovated building, The 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 St. in Sunapee Harbor from 9:00 a.m. – 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 2022, 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 milfoil, fanwort, zebra mussels, 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 public boat ramps on Lake Sunapee. LSPA membership donations provide more than half of the funding for this program, and the remainder is covered by contributions from the towns of Newbury, New London, and Sunapee, along with a grant from NH Lakes. In 2022, Newbury, New London, and Sunapee each contributed \$5,000 towards these efforts.

In 2022, 11 Lake Hosts worked over 2,300 hours conducting a total of 4,937 inspections at five boat ramps on Lake Sunapee. Surveys conducted by Lake Hosts found that 22% of boats inspected were either coming from or headed to lakes with known aquatic invasive species infestations. 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 39 Invasive Watch areas were surveyed by LSPA staff and more than 50 volunteers in 2022 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, filamentous algae 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 at Beck Brook in Newbury that addressed streambank slumping and soil erosion which were degrading water quality and wildlife habitat of this stream. Funding was provided in part by a Watershed Assistance Grant from NHDES with Clean Water Act Section 319 funds from the U.S. Environmental Protection Agency (EPA). Mount Sunapee Resort took on the construction phase of the project which involved re-establishing a flood plain,

using plants and root wads to stabilize the bank of the brook, and creating log and boulder steps to control and reduce the flow along a section of the stream. Completion of this project helps meet the water quality goal of reducing downstream phosphorus levels in Lake Sunapee.

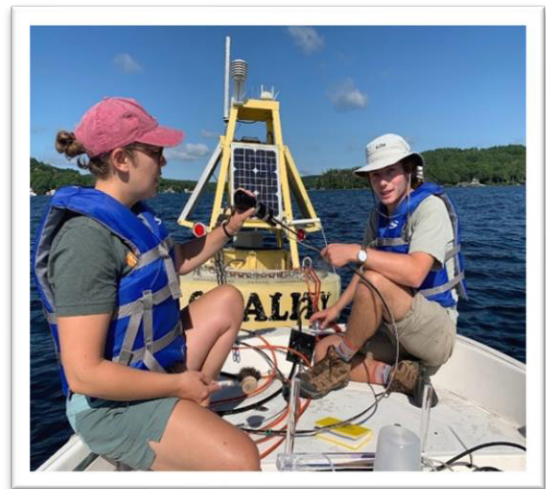
LSPA also coordinated a grant funded project at Davis Hill Road in New London that addressed soil erosion along Davis Hill Brook. Funding for this project was also provided in part by a Watershed Assistance Grant from NHDES with Clean Water Act Section 319 funds from the EPA. The New London Highway Department took on the construction phase of the project, replacing a road culvert, installing a sediment trap, and placing check dams, all of which slow down stormwater runoff and drop out sediment, ultimately reducing phosphorus levels in Lake Sunapee.

LSPA's Watershed Wise Program, marked its second year in 2022. The program encourages land stewardship practices that benefit water quality in streams, lakes, and ponds in the Lake Sunapee Watershed. A total of 11 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 hundreds of people this year through presentations to local lake associations, civic groups, conservation commissions, and libraries. 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. For more information, visit our website <https://www.lakesunapee.org/lets-be-clear>.

### **Water Quality Monitoring**

The LSPA Water Quality Lab is housed at Colby-Sawyer College (CSC) and is a collaborative effort of CSC, LSPA, and the NHDES. It is the only satellite lab for the NH Volunteer Lake Assessment Program (VLAP) that is currently in operation. In 2022, the lab conducted 3,021 tests on 684 water samples taken from Lake Sunapee and 23 other waterbodies in the region. In Lake Sunapee, water samples were collected by 19 family volunteers, LSPA interns and staff. 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 2022. 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.



*Calhoun Fellows maintaining LSPA's water quality buoy  
Photo Courtesy LSPA*

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, LSPA*

## The Sunapee-Ragged-Kearsarge Greenway

The Sunapee-Ragged-Kearsarge Greenway Coalition (SRKGC) was founded in 1993. It is an all-volunteer, non-profit organization to promote hiking and land conservation. A 75-mile hiking trail forming a loop known as the SRK Greenway or “emerald necklace” was built to link the most prominent peaks in the area – Mount Sunapee, Mount Ragged and Mount Kearsarge.

The SRK Greenway extends through ten towns and of the 75 miles, 11.3 miles are located in Newbury. The trail enters Newbury from King Hill Road in Sutton, continuing down Haynes Road then up Baker Hill Road before crossing the NH Audubon’s Stoney Brook Wildlife Sanctuary to Chalk Pond. The trail continues up and then along the east flank of Bly Hill to Fishersfield; turning right onto Old Post Road the SRKG descends to the harbor before ascending the Newbury Trail toward Lake Solitude and combines with Monadnock-Sunapee Greenway to gain the Mount Sunapee summit. The SRK drops down to the Old Province Road via the Summit trail as it passes into Goshen. Much of the 75 miles of trail network passes over private property and would not exist were it not for the kindness and stewardship of these private landowners, we would like to thank them for their generosity in granting public access across their land.

With over 400 members, the SRK Greenway is a community-based, all volunteer organization governed by an active Board of Directors which oversees trail maintenance work, a newsletter, a website, a trail guidebook and an annual meeting every year. Nathan Richer and Mark Brito currently serve as the Newbury Directors on the Greenway Board. There are many individuals that help keep the Newbury portion of SRK Greenway trail repaired and blazed for the enjoyment of all.

During covid our Board of Director meetings were held via Zoom in an effort to keep Directors abreast of current events effecting the trail system and to organize maintenance and events. The Annual Meeting did make a return in 2022 with Dave Anderson from The Society of New Hampshire Forests presenting on the history of Mount Sunapee old growth forests. Be sure to check out our website for the latest information on the 2023 Annual Meeting and consider attending this informative and fun social event and always if you are not a member consider joining to support your local hiking trails.

Our website [www.srkg.org](http://www.srkg.org) has maps of the entire Greenway. There you will find trail descriptions, guidebook and maps, landowner information, membership details and links to other hiking trails in New Hampshire. The third edition of our guidebook and trail map are available for purchase through our website, the Newbury Library and at a number of the regional bookstores including Morgan Hill in New London.

Hiking trails are an important feature of the region’s tourism economy and an important benefit to the community. Preserving and maintaining a green corridor in Newbury and the surrounding towns has an enormous impact with its associated recreational, economic and health benefits. To improve awareness of hiking trails SRK Greenway representatives meet with several town boards, conservation commissions, and others including the Ausbon Sargent Land Preservation Trust (ASLPT), SPNHF, the Mount Sunapee State Park Advisory Committee, the NH Trails Bureau and the Statewide Trails Advisory Committee.

To report Sunapee Ragged Kearsarge Greenway trail issues visit [www.srkg.org](http://www.srkg.org).

*Nathan Richer  
BOD-Newbury SRKG*

## Upper Valley Lake Sunapee Regional Planning Commission

Local to Newbury: Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) staff worked with the Town to assist with the development of the Capital Improvement Plan (CIP). Staff also supported the Town by providing technical assistance in regarding to the zoning ordinances and planning board.

### Regional Housing

- UVLSRPC continued to fight the housing challenges of our region by teaming up with the State of New Hampshire and the other 8 Regional Planning Commissions to update the Regional Housing Needs Assessment. Our team gathered data, provided outreach, and worked with consultants to draft methodology and an analysis of the NH workforce housing statute.  
[www.Keystothevalley.com](http://www.Keystothevalley.com).

### Regional Transportation

- UVLSRPC has the knowledge and expertise in the areas of Regional Transportation. Our team wrapped up our corridor planning effort with a guided Action Plan to further assist communities in developing transportation projects that are shovel-ready for funding. Staff have assisted on several technical requests, developed many projects to ‘application ready’ and supported engineering on 7 projects. Our overall goal is to bring more transportation funds to the Upper Valley Region through project development and technical assistance.  
<https://www.uvlsrpc.org/projects/transportation/regional-corridor-transportation-plan/>.

### Regional Economic Development

- UVLSRPC provided various regional and local technical assistance to our communities including grant administration support on economic development projects. Our team also completed a Comprehensive Economic Development Strategy Plan for Sullivan County and worked with the State to convene the Southwest Comprehensive Economic Development Region to promote collaboration on funding opportunities.

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

*Meghan Butts  
Executive Director*



## **University of New Hampshire Cooperative Extension Merrimack County**

University of New Hampshire (UNH) Cooperative Extension serves residents in each of Merrimack County's 27 towns with diverse programming through 4-H Education & Youth Development, Health & Well-Being, Nutrition Connections, Food & Agriculture, Community & Economic Development, Natural Resources and Dairy. Extension is the public outreach arm of the University of New Hampshire, bringing information and education into NH's towns, helping to make individuals, businesses, and communities more successful and keeping NH's natural resources healthy and productive.

### **Food & Agriculture**

We support the county's agricultural industries, including producers of fruits, vegetables, ornamental plants, and livestock, through workshops and trainings, diagnostic services, applied research, and one-on-one consultations. In 2022, 1,100 individuals participated in programs focused on food and agriculture production, 430 individuals received one-on-one consultation through email and phone conversations, and 120 farm visits were conducted, during which recommendations were tailored towards the individual educational needs of the client. A total of 320 soil tests were reviewed and approved, optimizing soil fertility practices, and maximizing production on sites throughout the county. UNH Extension in Merrimack County has led the Vegetable and Fruit Integrated Pest Management program for the past two seasons. This program monitors vegetable and fruit pests on 15 farms and provides recommendations for best management practices. In 2021, the program saved producers an estimated \$425,000 in value of reduced crop loss due to optimal pest control practices combined with reduced costs associated with fewer pesticide applications, labor costs and fuel consumption.

The State Dairy Specialist position has been filled after a 3-year vacancy. The office has been moved from its traditional location (Grafton County) to Merrimack County. Sarah Allen started November 14, 2022, and is now more centrally located in the state to serve the dairy producers and be involved in policy development.

### **Natural Resources**

Our natural resources team provides research, education, and stewardship throughout the state with a "boots on the ground" approach, extending state-wide programs in forestry and wildlife, natural resource development, land and water conservation, and marine fisheries. This year, 1,398 Merrimack County residents received one-on-one education from woodlot visits, educational events, telephone calls, and email correspondence. At least 758 County residents participated in-person, outdoors, educational events: Tree Farm Field Days, Tree Id Walks, Invasive Plant Control workshops, Wildlife Habitat field tours, Forest Health workshops, and Forest Ecology Field Tours for Middle School Science Classes. This year's educational offerings were augmented by a wide variety of virtual meetings and Facebook Live webinars <https://www.facebook.com/nhwoods.org> to comply with the covid restrictions and to provide residents with virtual learning opportunities. This year, there were 400 Volunteers who worked with UNH Extension in Merrimack County helping to conserve and manage its natural resources. The Volunteers participated in the Natural Resource Stewards program, the Coverts Project, Nature Groupie, the NH Big Tree Program, and the Lakes Lay Monitoring Program. Please visit our website to find out how to Volunteer with UNH Extension <https://extension.unh.edu/about/volunteering>.

### **Community and Economic Development (CED)**

The CED team provides programming and technical assistance to communities, businesses, and nonprofit organizations around New Hampshire. The CED team's work focuses on revitalizing main streets, retaining and growing local businesses, supporting entrepreneurs and innovators, improving quality of life, and leveraging tourism and the recreation economy. Central to the CED team's work is engaging individuals

from throughout the community in developing a vision, designing an approach, and moving to action. The Merrimack County CED role transitioned to a new staff person in mid-2022 who has taken lead on a variety of projects that have begun throughout the county. Support is continuing for the Northfield-based Foothills Foundation, an organization that plans to make the area a hub for recreation access and economic development through collaboration, promotion, and trail building. Additional work and engagement is starting in Hopkinton/Contoocook Village to provide support and programming surrounding business and engagement and retention, with additional work to assess recreational resources and downtown vibrancy. The Merrimack County CED is also supporting community programming surrounding housing and broadband and is developing a County-wide needs assessment where stakeholder engagement and from all communities throughout the county will be incorporated.

### **Education and 4-H Youth Development**

4-H is the youth educational program of UNH Cooperative Extension that provides youth the opportunity to engage in hands-on learning opportunities that spark their passion for life after 4-H, while learning important life skills such as communication and leadership. Programming is delivered utilizing 4-H volunteers that involve youth in the learning process through youth-adult partnerships. Coming out of covid, Merrimack County 4-H members were able to participate in a variety of program opportunities. A highlight for many is the annual Hopkinton State Fair. Sixty-three 4-H members submitted items to the Ruth Kimball 4-H Exhibit Hall to display their projects from throughout the course of the 4-H year. Over 100 4-H members exhibited their animals at the fair and helped to educate the public about agriculture. To close out the 2021 - 2022 program year, Merrimack County involved 310 youth and 122 volunteers.

### **Nutrition Connections**

Nutrition Connections is a no-cost, hands-on nutrition and physical education program that provides limited-resource families the knowledge and skills needed for better health. In Merrimack County, Nutrition Connections provided programming to youth in schools around making healthy food choices and eating fruits and vegetables. Nutrition Connections partnered with local agencies and housing sites to reach adults and families, covering topics like reading food labels, preparing low-cost meals and snacks, saving money at the grocery store, choosy eaters, and more.

### **Health & Well-being**

Provides information, programs and training grounded in research to help young people and their families succeed and thrive, such as Youth and Adult Mental Health First Aid Training, Chronic Disease, and Chronic Pain Self-Management Programs. We are working collaboratively with schools and public health partners to increase prevention and early intervention for mental health and wellness and substance misuse in communities. Our Merrimack County Field Specialist is serving as Project Director for the NH Opioid Prevention Project, funded by SAMHSA, which is bringing opioid prevention education to audiences across NH.

We would like to thank our Advisory Council that consists of 11 citizens of Merrimack County, and a representative of the County Commissioners office and County Delegation. These advisors assist Extension program staff to evaluate current programming, identify local educational and research needs, and to consider new programming across the county.

*Chuck & Diane Souther, Josh Marshall, Tim Meeh, Jill McCullough, Ken Koerber, Mark Cowdrey, Chip Donnelly, Janine Condi, Page Poole, Anya Twarog, Commissioner Stuart Trachy,  
And Representative Thomas Schamberg.  
2021 - 2022 Council Members*

Connect with us: <https://extension.unh.edu/facility/merrimack-county-office>



# Newbury, NH

Community Contact	<b>Town of Newbury</b> Dennis J. Pavlicek, Town Administrator PO Box 296 Newbury, NH 03255
Telephone	(603) 763-4940
Fax	(603) 763-5298
E-mail	townadmin@newburynh.org
Web Site	www.newburynh.org/
Municipal Office Hours	<b>Selectmen: Monday, Tuesday, Thursday, Friday, 8 am - 12 noon; Town Clerk: Monday, 1 pm - 7 pm, Tuesday through Friday, 8 am - 3:45 pm</b>
County	<b>Merrimack</b>
Labor Market Area	<b>New London, NH LMA</b>
Tourism Region	<b>Dartmouth-Lake Sunapee</b>
Planning Commission	<b>Upper Valley Lake Sunapee</b>
Regional Development	<b>Capital Regional Development Council</b>
Election Districts	
US Congress	<b>District 2</b>
Executive Council	<b>District 2</b>
State Senate	<b>District 8</b>
State Representative	<b>Merrimack County District 7</b>

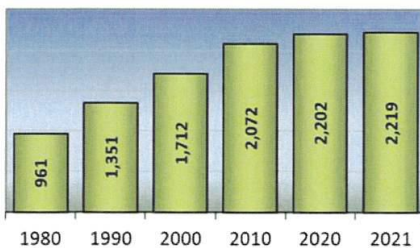
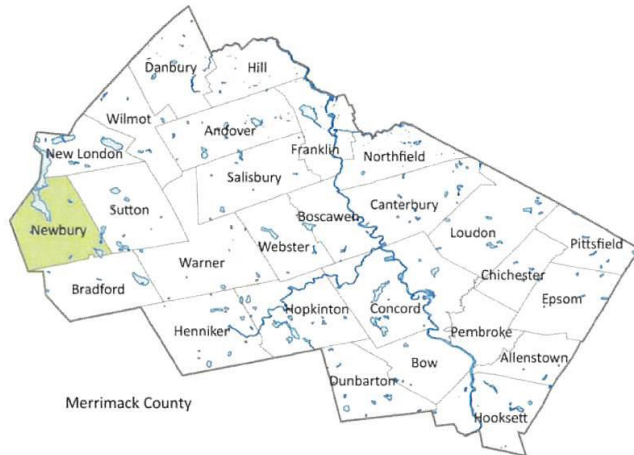
*OSP*

**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 1,258 over 41 years, from 961 in 1980 to 2,219 in 2021. The largest decennial percent change was a 41 percent increase between 1980 and 1990. The 2021 Census estimate for Newbury was 2,219 residents, which ranked 132nd among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2021 (US Census Bureau):** 62.0 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 2022. Community Response Received **5/09/2022**

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, 2022	\$7,137,115
Budget: School Appropriations, 2020-2021	\$7,356,660
Zoning Ordinance	1958/18
Master Plan	2017
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Board

Boards and Commissions  
 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
<b>New London Hospital, New London</b>	<b>8 miles</b>	<b>25</b>

<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)	
2021 Total Tax Rate (per \$1000 of value)	\$11.38
2021 Equalization Ratio	99.6
2021 Full Value Tax Rate (per \$1000 of value)	\$11.30

2021 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	95.4%
Commercial Land and Buildings	3.9%
Public Utilities, Current Use, and Other	0.7%

<b>HOUSING</b> (ACS 2016-2020)	
Total Housing Units	1,567
Single-Family Units, Detached or Attached	1,465
Units in Multiple-Family Structures:	
Two to Four Units in Structure	32
Five or More Units in Structure	52
Mobile Homes and Other Housing Units	18

<b>POPULATION (1-YEAR ESTIMATES/DECENNIAL)</b>		(US Census Bureau)
Total Population	Community	County
2021	2,219	155,238
2020	2,202	153,922
2010	2,072	146,445
2000	1,712	136,716
1990	1,351	120,618
1980	961	98,302

**DEMOGRAPHICS** AMERICAN COMMUNITY SURVEY (ACS) 2016-2020

Population by Gender			
Male	856	Female	939

Population by Age Group	
Under age 5	70
Age 5 to 19	239
Age 20 to 34	251
Age 35 to 54	454
Age 55 to 64	290
Age 65 and over	491
Median Age	52.1 years

Educational Attainment, population 25 years and over	
High school graduate or higher	98.5%
Bachelor's degree or higher	61.1%

<b>INCOME, INFLATION ADJUSTED \$</b> (ACS 2016-2020)	
Per capita income	\$52,534
Median family income	\$106,023
Median household income	\$98,616

Median Earnings, full-time, year-round workers	
Male	\$78,611
Female	\$63,396

Individuals below the poverty level	1.3%
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<b>LABOR FORCE</b> (NHES - ELMII)			
Annual Average	2011	2021	
Civilian labor force	1,126	1,122	
Employed	1,082	1,094	
Unemployed	44	28	
Unemployment rate	3.9%	2.5%	

<b>EMPLOYMENT &amp; WAGES</b> (NHES - ELMII)			
Annual Average Covered Employment	2011	2021	
Goods Producing Industries			
Average Employment	26	25	
Average Weekly Wage	\$ 492	\$ 644	

Service Providing Industries			
Average Employment	536	389	
Average Weekly Wage	\$ 375	\$ 600	

Total Private Industry			
Average Employment	563	414	
Average Weekly Wage	\$ 381	\$ 603	

Government (Federal, State, and Local)			
Average Employment	63	66	
Average Weekly Wage	\$ 523	\$ 671	

Total, Private Industry plus Government			
Average Employment	626	480	
Average Weekly Wage	\$ 395	\$ 612	

**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; Northeast Catholic College**

2021 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing) Total Facilities: **1** Total Capacity: **9**

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

*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 2016-2020)

Workers 16 years and over	
Drove alone, car/truck/van	<b>82.4%</b>
Carpooled, car/truck/van	<b>6.2%</b>
Public transportation	<b>0.0%</b>
Walked	<b>1.5%</b>
Other means	<b>0.0%</b>
Worked at home	<b>9.9%</b>
Mean Travel Time to Work	<b>32.6 minutes</b>
<b>Percent of Working Residents: ACS 2016-2020</b>	
Working in community of residence	<b>50.8%</b>
Commuting to another NH community	<b>38.5%</b>
Commuting out-of-state	<b>10.7%</b>

**RECREATION, ATTRACTIONS, AND EVENTS**

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

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

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

**Resident Birth Report  
01-01-2022 through 12-31-2022**

<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>
Benedict, Belle Karlena	02/04/2022	Benedict, Brian	Benedict, Jacqueline
Rielly, Matilda Rosa	02/07/2022	Rielly, Scott	Rielly, Elissa
Albrecht, Bennett	03/24/2022	Albrecht, Peter	Albrecht, Bethany
Schroeder, Oliver Fredrick	05/04/2022	Schroeder, Peyton	Schroeder, MacKenzie
Gray, Jacqueline Rose	05/07/2022	Gray, James	Gray, Caroline
Kathan, Samuel Henry	05/10/2022	Kathan, Andrew	Kathan, Stefanie
Connery, Madison Ann	05/17/2022	Connery, Brian	Connery, Molly
Bibeau, Ellie Claire	05/25/2022	Bibeau, Nicholas	Bibeau, Rachel
Sykes, Benjamin Jeffrey	06/04/2022	Sykes, Derek	Weick, Jennifer
Hamel, Cole Parker	06/18/2022	Hamel, Jonathan	Hamel, Natasha
Lennon, Beau Thomas Mead	07/04/2022	Lennon, Emerson	Lennon, Chelsea
Ricker, Wren Elizabeth	08/01/2022	Ricker, Steven	Ricker, Alexis
Heinrich, Eva Mae	08/26/2022	Heinrich, Tyler	Heinrich, Jessica
Brooks, Aubrey Leigh	08/27/2022	Brooks, Andrew	Brooks, Jessica
Turner, Asher Reid	09/04/2022	Turner Jr, Edgar	Turner, Jessica
Doherty, Jay	09/15/2022	Doherty, Michael	Doherty, Stacey
Stubbs, Emma Shelley	09/25/2022	Stubbs, Brandon	Stubbs, Caitlyn
Shortsleeve, Otto Henry	10/27/2022	Shortsleeve, Stephen	Stevens, Kelly
Hernick, Olwen	12/10/2022	Hernick, Christopher	Hernick, Hannah

**Resident Marriage Report  
01-01-2022 through 12-31-2022**

<b><u>Person A's Name/Residence</u></b>	<b><u>Person B's Name/Residence</u></b>	<b><u>Date Of Marriage</u></b>
Law, David A Newbury, NH	Kingsley, Angela P New London, NH	03/09/2022
Howard, Jack A Newbury, NH	McTernan, Kerrin M Newbury, NH	07/20/2022
MacDonald, Michael S Newbury, NH	Deveau, Rachel A Newbury, NH	10/01/2022
Reardon, Joseph S Newbury, NH	Lee, Kelsey A Newbury, NH	10/30/2022

**Resident Death Report  
01-01-2022 Through 12-31-2022**

<u>Decedent's Name</u>	<u>Death Date</u>	<u>Father's Name</u>	<u>Mother's Name</u>
Cole Sr, William Robert	01/20/2022	Cole, Norman	Hoxley, Lillian
Hansen, James F	01/22/2022	Hansen, Frederick	Miller, Blanche
Miles, Mona-Liisa	01/25/2022	Unknown	Silvia, Jenny
Iacopino, Vincent James	01/28/2022	Iacopino, Guiseppi	Iacopino, Concetta
Webb, Mary C	01/29/2022	Colombosian, Sarkis	Krikorian, Rose
Gagliarducci, Ashley	01/30/2022	Geddes, Verne	Pukkila, Helen
Beal, Kenneth O	02/13/2022	Beal, George	Owen, Amey
Powell, James M	04/25/2022	Powell, Harvey	Barker, Peggy
Seagrave, Margaret	05/05/2022	Bell, Vincent	Galvin, Amelia
Unger, Carl Eric	06/23/2022	Unger, Carl William	Cronk, Mary E
Butterfield, Richard C	07/03/2022	Butterfield, David	Wolfsen, Thelma
Barker, Beverly J	07/04/2022		
LaPorte Sr, Wayne D	08/11/2022	LaPorte, Reginald	Preston, Grace
Von Redlich, Martha M	08/26/2022	Moore, John	Morgan, Mable
Marzelli, Gloria R	09/04/2022	Sciacca, Anthony	Dyorio, Amelia
MacCreighton, Theron D	09/10/2022	MacCreighton, Charles	Kimball, Florence
Boteler, John Michael	10/16/2022	Boteler, Carroll	Boteler, Louise
Remen, Elsa Sophie	10/25/2022	Kuemmel, Wilhelm	Hornle, Sophie
Hansen, Dolores	10/28/2022	Clark, Richard	Back, Beatrice
Smith, Herbert	11/06/2022	Smith, Chester P.	Barton, Beatrice



**TOWN OF NEWBURY  
Annual Town Meeting  
March 8, 2022**

March 8, 2022, Moderator Pro Tempore Darren Finneral called the meeting to order at 11:00 a.m. The ballots boxes were examined and confirmed to be empty.

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

**Selectperson Thorson made a motion to adopt Article 1 as read. Clayton Johnson seconded the motion.** No discussion followed.

**VOTE: All in favor. Article 1 was adopted as read.**

**ARTICLE 2. To act upon the following zoning ordinances.**

**Selectperson Thorson made a motion to adopt Article 2 as read. Clayton Johnson seconded the motion.** No discussion followed.

**VOTE: All in favor. Article 2 was adopted as read.**

Moderator Finneral opened the polls at 11:05 a.m.

**Selectperson Thorson made a motion to recess the business portion of the meeting until Wednesday, March 9, 2022, at 7:00 p.m. at the Sunapee Lodge at Mount Sunapee. Clayton Johnson seconded the motion.** No discussion followed.

**VOTE: All in favor.**

**Business Meeting  
March 9, 2022**

March 9, 2022, Moderator Pro Tempore Elizabeth Bailey called the meeting to order at 7:00 p.m. Moderator Bailey led the Pledge of Allegiance and introduced the meeting officials.

Selectperson Thorson thanked Vail/Mount Sunapee for hosting the meeting. He also thanked Selectperson Nowell for her years of service, hard work and being an outstanding Selectboard member; and he thanked the department heads and budget committee for their hard work on next year's budget. Selectperson Thorson advised the meeting that if everything on the warrant passes, the taxpayers will see \$0.06/\$1,000 increase in the town portion of the 2022 tax rate.

Mr. Finneral, Moderator Pro Tempore on March 8, 2022, thanked all the election workers then read the election results from March 8, 2022, as follows:

Selectboard - 3 Years  
\*Joanne Lord – 197  
Paulette “Polly” Lowe – 127  
Kristen Schultz – 171

Moderator – 2 Years  
Sarah Christie – 424

Trustee of Trust Funds – 3 Years  
Clayton Johnson – 416

Library Trustee – 3 Years  
\*Eric Boyer - 217  
Todd Maily – 142  
\*Paul Sullivan – 221

Supervisor of the Checklist – 1 Year  
Claire Ketteler – 129  
\*Debra Prussman – 292

Supervisor of the Checklist – 5 Years  
Michele “Mickey” Noyer – 405

Cemetery Trustee – 3 Years  
Marcia Keane – 399

Planning Board – 3 Years  
\*James Lord – 349  
\*Wayne Seaholm – 282

Zoning Board of Adjustment – 3 Years  
Katheryn Holmes – 236  
\*Steven Hurd – 265  
\*Henry E. Thomas, Jr. – 274

Planning Board Proposed Amendment No. 1  
Yes – 255      No – 208

Planning Board Proposed Amendment No. 2  
Yes – 247      No – 210

Planning Board Proposed Amendment No. 3  
Yes – 198      No – 263

Planning Board Proposed Amendment No. 4  
Yes – 218      No – 236

Planning Board Proposed Amendment No. 5  
Yes – 343      No – 115

Kearsarge Regional School District Moderator – 1 Year  
Derek D. Lick – 395

School Board Member – 2 Years  
Kristen Schultz – 371

Question 1 – 60% to pass

Newbury:	Yes – 204	No – 285
District-wide:	Yes – 1,652	*No – 1,372

Question 2

Newbury:	A – 270	B – 163
District-wide:	A – 1,900	B – 875

Question 3

Newbury:	Yes – 315	No – 176
District-wide:	Yes – 2,234	No – 814

Question 4

Newbury:	Yes – 355	No – 134
District-wide:	Yes – 2,407	No – 643

Question 5

Newbury:	Yes – 375	No – 115
District-wide:	Yes – 2,486	No – 575

Moderator Bailey read the Moderator’s Rules. State law RSA 39:2 rules that at town meetings, the Moderator controls speech and silence. State law RSA 40:4 gives the Moderator full authority to rule on all town meeting issues. RSA 40:4 allows the meeting to overrule any Moderator ruling. Every voter will have the opportunity to speak and be heard; name and voter card required before speaking; amendments shall be in writing; votes cast by holding up voter card. After a vote, articles will not be reconsidered. Motions to call the question must be seconded; any voter in line to speak at the time a question is called will be given the opportunity to speak before the article is voted. A three-minute maximum to speak is advised.

**Selectperson Nowell made a motion to adopt the Moderator’s Rules as read. Selectperson Thorson seconded the motion.** No discussion.

**VOTE: All in favor. Motion was adopted as read.**

**Selectperson Wheeler made a motion to allow non-resident officers and consultants to address the meeting this evening. Selectperson Thorson seconded the motion.** No discussion.

**VOTE: Majority in favor. Motion was adopted.**

**Selectperson Thorson made a motion to approve the March 2, 2021, Annual Town Meeting Minutes as printed in the Town Report. Selectperson Nowell seconded the motion.** No discussion.

**VOTE: All in favor. Motion was adopted.**

**ARTICLE 3: To see if the Town will vote to raise and appropriate the sum of two million one hundred seventeen thousand eight hundred eight dollars (\$2,117,808.00) 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 five hundred sixty seven thousand eight hundred eight dollars (\$1,567,808.00) 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 local 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 pass any other vote relative thereto. The remaining five hundred fifty thousand dollars (\$550,000.00) 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 Nowell made a motion to adopt Article 3 as read. Selectperson Thorson seconded the motion.** Discussion followed.

Lynn Tuohy, Library Trustee, gave an overview of the history of the proposed library expansion. Last year, the vote came in short by six votes to reach the 60% needed to pass. Even with the increase in costs from last year to this year, the tax impact from the proposed Library expansion would be less than \$2.00/month on a \$300,000 home. Ms. Tuohy stated the Library also supports the proposed renovation of the Police Department that is also on this year's warrant. If both projects pass, the tax impact on a \$300,000 home would be less than \$4.00 per month. She enlightened the voters on how essential the Library is to the Town and the many different ways it serves the public.

Patricia Sherman, Library Trustee, narrated a power point presentation which illustrated the layout of the Library. She explained that in 2015 the Library created a strategic plan, performed a space analysis, and in 2016, reviewed a community survey. They determined a need for a user-friendly, flexible, technologically advanced, safe Library. She showed that the addition would be totally added to the back and would be laid out to better serve the needs of community members of all ages. She explained some of the functions of the Library beyond book check-out. Collections are up-to-date and participate in inter-library loan program (e.g., Internet accessibility, book, and activity bag deliveries, after school bus stop, center for communication, research and socialization, entertainment programs, etc.). Also, the book collections are up-to-date, and the Library participates in the inter-library loan program. Ms. Sherman pointed out that it is written in the original constitution of the State of NH that the Towns must provide a library for its residents. There have been many contributions to help fund the expansion project and take some of the burden off the taxpayers. If this article does not pass, there are structural and maintenance repairs that will need to be done costing approximately \$445,000.

Jeanne Palleiko thanked all those people who have donated money. There has been approximately \$540,000.00 raised so far.

Eric Boyer commented that he and his children use the library on a regular basis. This article is about safety as much as the Police Department article is. Fortunately, he has not had to use the assistance of the Police Department as much as he uses the Library. He encouraged voters to see the Library for what it is, not just a space for books, and enthusiastically asked voters to vote Yes on the Library and Yes on the Police Station renovation.

Emily Squibb stated that she and her children have enjoyed the activities and safety of the Library and their selection of books. She and her children encourage voters to vote in favor of the Library expansion.

Bill Syvertsen commented that the Library expansion is important. He read from the Constitution and pointed out that the Highway Department, Police Department and Fire Department serve the whole community in contrast to the Library, which only serves approximately 20% of community. He commented that he does not think it is fair that the entire community should fund that which only 20% uses. Mr. Syvertsen thanked all the volunteers who help the town function, because without the volunteers, Newbury would not be what it is today.

**George Kalipolitis made a motion to move the question. Karalyn Obey seconded the motion.**

**VOTE: Majority in favor.**

Moderator Bailey recognized the remaining people in line to speak before voting on Article 3.

Tracy Wood encouraged voters to vote Yes. She commented that the Library is a place kids like to hang out together; it is safe with monitored privacy.

Dan Wolf commented that he thinks this town has a wonderful opportunity to take care of its culture and safety. He respectfully encouraged voters to vote Yes on Article 3 and Article 4.

Darren Finneral, Deputy Moderator, explained the process for casting ballots for Article 3 and obtaining the ballot for Article 4.

Moderator Bailey declared the polls open at 8:10 p.m. to vote on Article 3.

The meeting was recessed to allow the majority of voters to cast their votes on Article 3 prior to discussion on Article 4.

The meeting was reconvened at 8:30 p.m.

**ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of one million six hundred eighty eight thousand two hundred dollars (\$1,688,200) for the construction of and other related expenses for the police station renovation (the "Project), and to authorize the Selectboard to issue not more than one million four hundred twenty seven thousand five hundred dollars (\$1,427,500) 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 two hundred sixty thousand seven hundred dollars (\$260,700) required for the Project will be funded by the December 31, 2021, undesignated fund balance. A 3/5 ballot vote is required. (Recommended by the Selectboard).**

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

Paulette Lowe, Chair of the Renovation Committee, explained the Renovation Committee consisted of Police Chief Wheeler, Fire Chief Thomas, one Selectboard member, and three members of the general public. She introduced Peter Tennant, Architect to review the plans.

Peter Tennant explained the proposed renovation of the existing Safety Services Building that will house the Police Department. The improvements are to enhance safety for police officers, training space, garaging for cruisers to keep them out of the weather during winter for expedited response time, a larger evidence room, showers for times when the duty officer is exposed to contaminants and/or body fluids, two holding cells and office space all laid out with safety and privacy in mind. The only proposed change to the footprint is an entryway and landscaping in the front. Mr. Tennant reviewed the floor plan. There are no changes proposed to the existing Police Department space which will enable the Department to continue operating without interruption while renovations are being made. Mr. Tennant commented that the Police Department

is in the most visible location in Town; everything looks great except the Safety Services Building. The new design will look less like a warehouse and blend in with the neighborhood.

Chief Wheeler thanked the people that went to the tour of the existing building. He explained 75% of Police contact with the public does not involve Newbury residents. Currently, there is no room for privacy for arrests, interviews, phone calls, etc. There is no air purifying system and very poor ventilation which creates a problem with evidence that carries an odor. The records storage room is running out of space. There is currently no place to secure/hold a subject, which has in some cases resulted in officers being assaulted and injured. Chief Wheeler asked for the voters' support to keep the officers and public safe.

Ms. Lowe explained that if Article 4 passes, the impact on property taxes for a \$300,000 property would be \$21.00/year. She asked the voters to ponder the price of a Policeman's life or an unanswered call due to a safety issue within the building.

Denise Mitchell commented that she goes to a lot of the Selectboard meetings and asks a lot of questions. She stated that she supports the Police Department and recognizes the need to upgrade their space for all the reasons stated, but \$1.7 million seems excessive to put into a building that is not worthy of so much money. She cautioned that this plan may be a knee-jerk reaction to address an issue that requires more planning.

Bob Wilkonski commented that he is a member of Back the Blue group. He asked the voters what value do we put on a Police Officer's life. Every day they put their lives on the line. This project would give the police what they need, not what they want.

Wayne Seaholm commented that the Masterplan was created to give the Town a guide for growth and development. The Police Station is in the Masterplan, and it is next in line for improvement. Now is the time to do it, let's move it forward.

Elaine Eaton commented that she is not against the Police Station but felt the cost could be lowered. She also asked why there were not three bids requested for this project.

Theresa Lavoie commented that she went on the Police Station tour and was horrified at the conditions of the existing Police Department. She commented that they deserve to have a more efficient and safer work environment. She asked the voters to vote Yes on Article 4.

No further discussion.

Moderator Bailey declared the polls open at 9:02 p.m. to vote on Article 4.

The meeting was recessed to allow the majority of voters to cast their votes on Article 4 prior to discussion on Article 5.

Moderator Bailey reconvened the meeting at 9:11 p.m. and announced the polls closed for Article 3.

**ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of \$5,085,915 for general operations.**

**Selectperson Thorson made a motion to adopt Article 5 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.

**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 \$220,000 to be placed in the following previously established capital reserve funds: (Recommended by the Selectboard) (Majority vote required).**

<b>Fire Equipment</b>	<b>\$100,000</b>
<b>Highway Equipment</b>	<b>\$100,000</b>
<b>Recreation Facilities</b>	<b>\$ 20,000</b>

**Selectperson Nowell made a motion to adopt Article 6 as read. Selectperson Thorson seconded the motion.**

Selectperson Wheeler explained the existing balances are listed on page 25 of the 2021 Annual Report, Report of the Trust Funds for the Town of Newbury. Fire currently has \$1,080,393.03; Highway currently has \$304,133.48; Recreation currently has \$89,616.23.

Steve Schultz asked if the Town should create a Capital Reserve fund for maintenance for each of our capital structures to avoid large maintenance expenditures such as the Library is facing.

Dan Wolf, Trustee of Trust Funds, explained there are several existing capital reserve funds that cover building maintenance; perhaps those should be increased. Those reserve fund balances are printed on page 25 of the 2021 Annual Report.

Selectperson Wheeler explained that the Recreation Department budget pays for the maintenance of the fields and facilities at Fishersfield. The docks that need repair have been inspected, and we are waiting for quotes.

Katheryn Holmes commented that the bubblers that are servicing the town docks are opening a large amount of water.

Richard Wright called a point of order. He stated that discussion on Docks should take place under Article 7, not Article 6.

Ms. Holmes agreed to voice her comments under Article 7.

**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 \$141,000 to be placed in 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>\$ 56,000</b>

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

Selectperson Nowell commented that there are properties in town that we have and will need to spend money to maintain them. Page 25 of the Annual Town Report shows the current amounts that are in them now. We know there are problems with docks and have been working on lining up contractors to make those repairs. These funds allow us to have money available to offset and pay for expenses to maintain these items without taking a sudden hit on the tax rate.

Katheryn Holmes commented that the impact of bubblers on the lake is not good. The Blodgett dock bubbler opens a vast amount of water. Ice flows toward open water, which creates worse damage and compromises the stability of the ice.

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

**VOTE ON ARTICLE 3: YES – 154 NO – 106 Article 3 did not pass.**

**ARTICLE 8: 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, 2021, 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 Nowell made a motion to Adopt Article 8 as read. Selectperson Thorson seconded the motion.** Discussion followed.

Mr. Pavlicek explained this Article is a housekeeping article and comes up every year. It allows the funds from sales of cemetery lots to be placed into the cemetery maintenance fund.

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

Moderator Bailey declared the polls for Article 4 closed at 10:04 p.m.

**ARTICLE 9: To see if the town will vote to authorize the Selectboard to sell by sealed bid the property located on Lakeview Avenue denoted as Map #20-301-316. This property was acquired by the town on May 10, 1966, in exchange of lots number 25 and 53 Block H located in Park 10. The lot acreage is approximately 0.14 acres. (Majority vote required)**

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

Selectperson Nowell explained that the sale will be by sealed bid and subsequently be put back on the tax rolls. The Town has no use for it.

Wayne Seaholm asked why this piece has not been sold before, it is extremely old. There are larger pieces we could sell, why this one?

Selectperson Nowell explained that the Town has no use for it and would like to get it back on the tax rolls.

Dan Wolf asked if the Selectboard has asked the Town Assessor what the value of this land may be and has the Town been approached by a potential buyer.



Selectperson Thorson stated that no one has approached the Selectboard to purchase it. This piece would only be of interest to its abutters. There is not currently an assessed value on it.

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

**ARTICLE 10: To see if the Town will vote to authorize the Selectboard to enter into a 25-year Solar Power Purchase Agreement with an easement of ½ acre of town land at 365 Bowles Road, with an option to purchase after year 5, for the purpose of locating solar energy facilities, and for the Selectboard to purchase all of the needed electrical energy produced by this facility at a reduced rate over the term of the agreement. This has no effect on the tax rate. (Majority vote required)**

**Selectperson Wheeler made a motion to adopt Article 10 as read. Selectperson Nowell seconded the motion.** Discussion followed.

Mary Fuller, Energy Committee Member gave a brief overview of the proposal. It is an opportunity for Newbury that comes at no cost to taxpayers. There is a Solar Array to be located at the Blodgett Landing Sewer Plant location at 365 Bowles Road. This would switch the Town over to a renewable energy supply and lead to savings over what we would be paying Eversource. In December 2020, the Newbury Energy Committee was formed and reported to the Selectboard on recommendations in and around Newbury to save on energy costs. In April, LED lights were installed in several of the town buildings. A subcommittee was formed and approached vendors; Revision gave the best bid/deal. Revision is New England's largest and most experienced design and service company. In the last 18 years, they have installed over 10,000 solar installations and alternative energy installations. There would be no cost to the taxpayer. The project would be funded through a power-purchase agreement, which is a financial agreement whereby the developer (Revision) carries all the costs. They would own the equipment. In turn, we will buy our energy from them. Per the tax laws, we will have the opportunity in five years to purchase the equipment. If we choose to buy the equipment, there would be more savings to Newbury. Another warrant article would be required to make that happen. If this article gets approval tonight, it could happen by the end of the summer.

Bruce Healey asked for the estimated cost in five years to purchase this equipment.

Ms. Fuller stated the estimated cost at this time is \$400,000 in five years; an actual contract would be negotiated in five years. Because there are tax advantages to the investor, there is no cost for setup to the Town.

Paulette Lowe commented that Newbury would be used as conduit to high wealth individuals to line their pockets with tax credits. Savings would be approximately \$1,000/year for electric and the tax credits run out in five years. If we buy it, we will be burdened with maintenance costs. Who removes the equipment and covers the cost to dispose of the solar arrays to the landfill?

Dan Wolf commented that this is an opportunity for the Town to benefit. Investors cannot transfer the property for five years by federal law. The first five years there would be small returns with the option to buy. If the Town chooses to purchase the equipment in five years, the plant should save the Town \$14,000 – \$17,000/year. For now, we must take a chance for investment. These arrays have been very successful in neighboring communities.

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

Dan Wolf called for a point of order and asked if it is possible to request a reconsideration on the Article 3 bond vote.

Moderator Bailey stated she will reference the NH Municipal Association rules during discussion and rule on the point of order prior to the end of this meeting.

**VOTE ON ARTICLE 4: YES – 173 NO – 70 Article 4 passed as read.**

**Article 11: To see if the Town will vote to raise and appropriate the sum of \$35,000 to begin the repair and upgrade of the Transfer Station. Items to be included would be: A site survey by surveyor to establish the exact boundaries of the property and the areas of the old dump. An operations review by representatives of the NRRRA (Northeast Resource Recovery Association) to facilitate the upgrade of the Transfer Station operations and offer ways to reduce operating costs while increasing recycling revenue. Repair, modification, and painting of the present facility based on suggestions and decisions resulting from recommendations by the NRR and others. Revamping exterior areas also based on information developed with the help of NRRRA Team. Acquisition of an additional 52' tractor-trailer for recycle product storage. (By Petition) (Not Recommended 2-1 by the Selectboard) (Majority vote required)**

Jeffrey Estella, Transfer Station Advisory Committee Member, said this is an investment in a vital part of our community. In 2019, the Selectboard asked for volunteers to form a committee to address issues to help the transfer station function more efficiently. The community consensus was not to lose brush or leaf piles. With input from Transfer Station employees and our committee, we implemented the effective solution we have today. There are also building and equipment maintenance issues. There has only been \$2,000/year put toward building maintenance. There is a need now for safety features to be addressed. All other town buildings have capital reserve funds, but not the transfer station.

Rick Cooper addressed the financial issues with work that needs to be done. He outlined \$5,000 for a survey, \$10,000 for building repair and paint, \$2,000 for doors, \$5,000 for gutters, \$5,000 for an added container, \$5,000 to implement the NRRRA recommendations. This money would pay back within 12 – 24 months in the sale of products and reducing expenses.

Richard Wright commented that 20 years ago, the Selectboard added a bathroom, an extension, heat to the building, a compactor, and purchased the land from the landowner, Harold Folsom. There is a survey on file, so the meets and bounds can easily be found with a compass. Painting could be done with the money in the existing budget. It would be more practical to purchase a container since a trailer will mean a tractor to pull it and maintenance because it travels over the road. He suggested following recommendations made by this committee this year, see how much is accomplished, and then revisit it next year.

Alison Kinsman commented that the committee was founded for leaf disposal, brush, safety issues, etc. The committee worked very hard on these issues and even visited other transfer stations. She expressed disappointment at the lack of support the committee has received from the Town's management. Routine maintenance has not existed routinely, painting and repair would be a start. We all use the Transfer Station and need to support its upkeep.

Paulette Lowe commented that she does not know if the Transfer Station needs \$35,000; but it needs something. She stated that the conditions are deplorable, and the safety issues are serious.

Jim Lord commented that he is surprised that there is such discussion over \$35,000 when the voters just passed a \$1.5 million budget with no questions. He stated he does not know why the Town doesn't pass this.

Todd Maily commented if the Town doesn't fix this now, we'll be asked to spend a million dollars in another five years.

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

Moderator Bailey advised the guidance from the NH Municipal Association states that reconsideration of an article can be made per RSA 33:8a if the bond issue is over \$100,000. However, it cannot be reconsidered at the same session. If the voters vote to reconsider, the reconsideration discussion and vote would have to take place at least seven days later. Publication of the reconsideration session would have to be duly noticed.

**Dan Wolf made a motion to reconsider the vote of Article 3. Gary Daniels seconded the motion.** Discussion followed.

Elaine Eaton commented that it is wrong to ask for this to happen because the majority of people have already left. It is not fair practice.

Scott Warde commented that two-thirds of the people that voted on that article have left, and we're now going to try to turn their votes around. The people spoke. People took time off work to get here, hired babysitters, etc. To change their votes now is shameful.

Dan Wolf commented that Mr. Warde was right, and he withdrew his motion. Mr. Daniels withdrew his second.

**Article 12: To transact any other business that may legally come before said meeting.**

Elaine Eaton asked that the Selectboard find a larger space with a better audio system for next year's business meeting.

**Karalyn Obey made a motion to adjourn. Gary Daniels seconded the motion.** Meeting adjourned at 10:48 p.m.

Respectfully submitted,

Linda Plunkett  
Town Clerk

# ROBERGE AND COMPANY, P.C.

## Certified Public Accountants

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Member – American Institute of CPA's (AICPA)  
Member – AICPA Government Audit Quality Center (GAQC)  
Member – AICPA Private Company Practice Section (PCPS)  
Member – New Hampshire Society of CPA's

P.O. Box 129  
Franklin, New Hampshire 03235  
Tel (603) 524-6734  
jroberge@rcopc.com

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

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, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 31, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Town of Newbury are described in the Notes to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town of Newbury's Statement of Net Position financial statements (related footnote) were:

- Actuarial Valuation of Post-Employment Benefits under GASB 75.
- Proportionate Share of NHRS Medical Subsidy OPEB Liability.
- Proportionate Share of NHRS Net Pension Liability.

Management's estimate of the valuation of OPEBs is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the valuation in determining that it is reasonable in relation to the financial statements taken as a whole. The estimate of the proportionate share of net pension liability and the proportionate share of the Medical Subsidy OPEB Liability of the NHRS is based on the Town's current percentage of contributions to the system.

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

#### *Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated as of the report date and updated if applicable.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

This information is intended solely for the use of the Board of Selectmen and management of the Town of Newbury and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Roberge and Co., P.C.*

**ROBERGE & COMPANY, P.C.**  
Franklin, New Hampshire  
June 15, 2022

**TOWN OF NEWBURY**  
Newbury, New Hampshire

**FINANCIAL STATEMENTS**

December 31, 2021

and

Independent Auditor's Report

# ROBERGE AND COMPANY, P.C.

## Certified Public Accountants

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Member – AICPA Government Audit Quality Center (GAQC)  
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Member – New Hampshire Society of CPA's

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jroberge@rcopc.com

### INDEPENDENT AUDITOR'S REPORT

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

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, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

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

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

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

#### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Newbury, as of December 31, 2021, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability, schedules of proportionate share and contributions of the NHRS net OPEB liability, and schedules of proportionate share and contributions of the 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.

### *Other 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.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic 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  
June 15, 2022



# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2021

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, 2021. 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 decreased by \$304,569 or 2.66% between December 31, 2020, and 2021.
- The Town's total combined net position amounted to \$11,139,101 as of December 31, 2021. Net position consisted of \$9,192,165 net investment in capital assets; \$518,179 restricted for other purposes; and an unrestricted net position of \$1,428,757.
- The Town has a \$6,126,689 liability for long-term obligations. This does not mean that the Town has this entire payment requirement for next year; rather, only \$215,837 of these obligations is due to be paid during the year ended December 31, 2021.
- The Town's long-term liabilities, consisting of general obligation debt, compensated absence obligations, unamortized bond premiums, other postemployment obligations, and net pension liability decreased by a net (additions less reductions) \$442,210 during the year ended December 31, 2021. The net decrease consisted of \$32,622 in additions to the long-term liabilities and \$474,832 in current year reductions.
- During the year, the Town's expenses were \$304,569 more than the \$5,307,968 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, 2021

## OVERVIEW OF THE FINANCIAL STATEMENTS

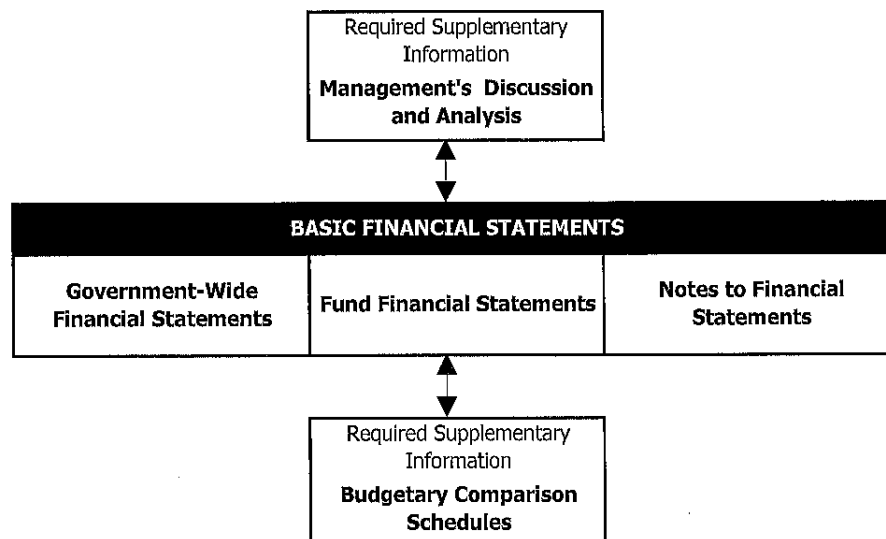
This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's financial statements are comprised of six primary sections or components: (1) basic government-wide financial statements, (full accrual financial statements), (2) basic fund financial 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, 2021

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; the Agency funds do not currently have capital assets although they can
<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, 2021

## 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 has two kinds of 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, 2021

## 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 decreased between December 31, 2020, and 2021 by \$304,569 or 2.66% to \$11,139,101.

### Exhibit B-1 NET POSITION

	Governmental Activities		
	2020	2021	Change
<b>Assets</b>			
Current and other assets	\$ 9,697,770	\$ 7,313,670	\$ (2,384,100)
Noncurrent assets	<u>11,423,886</u>	<u>13,398,284</u>	<u>1,974,398</u>
<b>Total assets</b>	21,121,656	20,711,954	(409,702)
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources	<u>474,347</u>	<u>399,562</u>	<u>(74,785)</u>
<b>Total deferred outflows of resources</b>	474,347	399,562	(74,785)
<b>Liabilities</b>			
Current liabilities	3,661,413	3,759,618	98,205
Noncurrent liabilities	<u>6,356,098</u>	<u>5,910,852</u>	<u>(445,246)</u>
<b>Total liabilities</b>	10,017,511	9,670,470	(347,041)
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources	<u>477,894</u>	<u>301,945</u>	<u>(175,949)</u>
<b>Total deferred inflows of resources</b>	477,894	301,945	(175,949)
<b>Net Position</b>			
Net investment in capital assets	7,025,121	9,192,165	2,167,044
Restricted	3,041,050	518,179	(2,522,871)
Unrestricted	<u>1,377,499</u>	<u>1,428,757</u>	<u>51,258</u>
<b>Total net position</b>	<u>\$ 11,443,670</u>	<u>\$ 11,139,101</u>	<u>\$ (304,569)</u>

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Newbury  
December 31, 2021

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, capital reserves and specific fund net asset amounts that are not available for discretionary spending.

Unrestricted net position is \$1,428,757; 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 \$5,307,968 while total expenses were \$5,612,537 resulting in a decrease in net position of \$304,569.

Exhibit B-2 shows that a significant portion of the Town's total revenues came from the following general revenue sources; 63.04% from property taxes, 13.08% from local sources and unrestricted fees and, 3.04% 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 10.23% of total revenues while operating grants and contributions provided 6.09% of total revenues.

### Exhibit B-2 SOURCES OF TOWN REVENUES

Governmental Activities									
	2020		2021		Change				
<b>Program Revenues</b>									
Charges for services	\$	499,405	11.19%	\$	543,215	10.23%	\$	43,810	8.77%
Operating grants and contributions		210,923	4.73%		322,994	6.09%		112,071	53.13%
<b>General Revenues</b>									
Property taxes		2,796,948	62.69%		3,346,364	63.04%		549,416	19.64%
Local sources		629,889	14.12%		694,423	13.08%		64,534	10.25%
State of New Hampshire sources		126,614	2.84%		161,463	3.04%		34,849	27.52%
Other sources		197,819	4.43%		239,509	4.51%		41,690	21.07%
	\$	4,461,598	100.00%	\$	5,307,968	100.00%	\$	846,370	18.97%

# MANAGEMENT'S DISCUSSION AND ANALYSIS

**Town of Newbury  
December 31, 2021**

Exhibit B-3 shows that 18.67% of the Town's total expenses were for general government, public safety expenses accounted for 17.51% of total expenses, while 17.20% were for maintenance of highways and streets and 10.56% were for sanitation expenses.

## Exhibit B-3 TOWN EXPENSES

### Governmental Activities

	<u>2020</u>		<u>2021</u>		<u>Change</u>	
<b>Functions / Programs</b>						
General government	\$ 1,104,203	21.67%	\$ 1,047,641	18.67%	\$ (56,562)	-5.12%
Public safety	1,028,438	20.19%	982,850	17.51%	(45,588)	-4.43%
Highways and streets	848,385	16.65%	965,274	17.20%	116,889	13.78%
Sanitation	537,200	10.54%	592,510	10.56%	55,310	10.30%
Health	73,004	1.43%	73,004	1.30%	-	0.00%
Welfare	11,674	0.23%	12,730	0.23%	1,056	9.05%
Culture and recreation	324,610	6.37%	391,613	6.98%	67,003	20.64%
Conservation	130,265	2.56%	5,642	0.10%	(124,623)	-95.67%
Debt service	52,776	1.04%	148,366	2.64%	95,590	181.12%
Capital outlay	279,323	5.48%	686,093	12.22%	406,770	145.63%
Payments to other governments	1,978	0.04%	-	0.00%	(1,978)	-100.00%
Other financing uses	113,938	2.24%	69,806	1.24%	(44,132)	-38.73%
<b>Unallocated</b>						
Depreciation	589,212	11.56%	637,008	11.35%	47,796	8.11%
	<u>\$ 5,095,006</u>	<u>100.00%</u>	<u>\$ 5,612,537</u>	<u>100.00%</u>	<u>\$ 517,531</u>	<u>10.16%</u>

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Newbury  
December 31, 2021

## 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

	2020		2021	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
<b>Functions / Programs</b>				
General government	\$ 1,104,203	\$ 882,007	\$ 1,047,641	\$ 665,508
Public safety	1,028,438	990,922	982,850	955,722
Highways and streets	848,385	729,225	965,274	848,965
Sanitation	537,200	211,070	592,510	259,470
Health	73,004	73,004	73,004	73,004
Welfare	11,674	10,968	12,730	12,730
Culture and recreation	324,610	319,990	391,613	384,014
Conservation	130,265	130,265	5,642	5,642
Debt Service	52,776	52,776	148,366	148,366
Capital outlay	279,323	279,323	686,093	686,093
Payments to other governments	1,978	1,978	-	-
Other financing uses/nonoperating expenses	113,938	113,938	69,806	69,806
<b>Unallocated</b>				
Depreciation	589,212	589,212	637,008	637,008
	<u>\$ 5,095,006</u>	<u>\$ 4,384,678</u>	<u>\$ 5,612,537</u>	<u>\$ 4,746,328</u>



# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2021

The total cost of all governmental activities this year was \$5,612,537; the total net cost was \$4,746,328. The primary financing for these activities of the Town was as follows:

## Taxes

- The amount that was paid by taxpayers was \$3,158,732 from property taxes, \$130,950 from land use change taxes, \$8,141 from yield taxes, \$23 from excavation taxes, and \$12,090 from other taxes.
- Interest collected on delinquent taxes was \$41,447, while abatements charged against current year taxes were \$34,522.

## Local Sources

- Motor vehicle permit fees amounted to \$629,386.
- Other miscellaneous permits and fees amounted to \$65,037.

## State Sources

- Meals and rental tax distributions were received in the amount of \$161,463.

## Miscellaneous Revenues

- Sale of municipal property in the amount of \$101,952.
- Earnings on investments amounted to \$45,113.
- Other miscellaneous sources were received in the amount of \$92,444.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2021

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

### General Fund

The general fund balance increased \$192,393 during the year from a surplus balance of \$2,886,862 as of December 31, 2020, to a \$3,079,255 balance as of December 31, 2021. The December 31, 2021, fund balance consisted of \$2,168,192 committed for capital reserves, \$262,700 committed by voters at town meeting and an unassigned fund balance in the amount of \$648,363.

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 \$2,168,192 as of December 31, 2021. 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

#### Fire Department Building Project

The fire department building project fund is classified as a capital project fund and is reported as a major fund in the basic financial statements. The fire department building project fund was authorized at the 2020 annual town meeting and is used to account for the design, construction and equipping of a new Fire Department Building. The project was to be funded by the issuance of bonds in the amount of \$3,750,000. As of December 31, 2021 the project was substantially complete.

### 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 \$4,410 during the year from a surplus balance of \$249,726 as of December 31, 2020, to a balance of \$254,136 at December 31, 2021.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Newbury  
December 31, 2021

## 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 town meeting to account for program activities. The fund had a balance of \$4,863 as of December 31, 2021.

## 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 \$135,336 as of December 31, 2021.

## 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 \$23,339 as of December 31, 2021.

## 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 balance of \$260 as of December 31, 2021.

## 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 \$1,892 as of December 31, 2021.

## 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, 2021, is comprised of \$166,165 of non-spendable endowments and \$23,128 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, 2021

## GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended December 31, 2021, 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 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 \$487,549.
- Actual total outflows (expenditures or charges to appropriations) were more than the budgeted total appropriation by \$175,452. The over expenditures were primarily the result of expenditures funded by the withdrawal from capital reserves in which the selectmen were agents to expend.

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, 2021

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

As of December 31, 2021, the Town had invested \$13,398,284 (\$32,687,375 at cost or estimated cost less accumulated depreciation of \$19,289,091) 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 increase of 17.28% over the prior year. This year major additions are also summarized in Exhibit C-1.

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

Net Capital Assets	Governmental Activities		
	2020	2021	Change
Land and improvements	\$ 6,614,851	\$ 6,595,285	-0.30%
Construction in progress	1,241,747	-	-100.00%
Infrastructure	14,411,452	14,398,053	-0.09%
Buildings	3,687,333	7,114,593	92.95%
Vehicles	2,283,317	2,436,724	6.72%
Machinery and equipment	2,023,950	2,142,720	5.87%
<b>Capital assets, at cost</b>	<b>30,262,650</b>	<b>32,687,375</b>	<b>8.01%</b>
Accumulated depreciation	(18,838,764)	(19,289,091)	-2.39%
<b>Capital assets, net</b>	<b>\$ 11,423,886</b>	<b>\$ 13,398,284</b>	<b>17.28%</b>
<b>Increase in Capital Assets, Net</b>		<b>\$ 1,974,398</b>	
<b>Changes</b>			
Land and improvement additions		\$ 41,911	
Construction in progress		(1,241,747)	
Building additions		3,352,900	
Vehicle purchases		280,850	
Machinery and equipment additions		198,796	
Gain (Loss) on disposals		(21,304)	
Depreciation		(637,008)	
		<b>\$ 1,974,398</b>	

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, 2021

## Debt

As of December 31, 2021, the Town had \$2,364,026 of net long-term obligations (\$6,126,689 in total obligations less the current portion of \$215,837) as summarized in Exhibit C-2.

This amount represents a net increase of 4.31% over the prior year.

### Exhibit C-2 LONG-TERM LIABILITIES

Long-Term Liabilities	Governmental Activities		
	2020	2021	Change
General obligation bonds	\$ 4,398,765	\$ 4,206,119	-4.38%
Compensated absences	205,750	199,803	-2.89%
Unamortized bond premium	397,100	377,245	-5.00%
OPEB obligations	514,898	538,230	4.53%
Net pension liability	1,052,386	805,292	-23.48%
	6,568,899	6,126,689	-6.73%
Less current portion	(212,801)	(215,837)	-1.43%
	\$ 6,356,098	\$ 5,910,852	-7.01%
<b>Net Change</b>		\$ (445,246)	
<b>Changes</b>			
Principal payment on general obligation debt		\$ (192,646)	
Change in compensated absences		(5,947)	
Amortization of bond premium		(19,855)	
Change in OPEB obligations		23,332	
Change in net pension liability		(247,094)	
Change in current portion		(3,036)	
		\$ (445,246)	

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, 2021, the Town was below its legal general obligation debt limit of approximately \$19,180,824.

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, 2021

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town Administrator, Department Heads and the Selectmen considered many factors when submitting the 2022 budget to the municipal Budget Committee and the town voters.

These considerations included the following:

1. Local revenues are showing increases notably they include motor vehicle registrations, Land Use Change Taxes, and town department income. State Grants for Highways and Bridges are also showing an increase for 2022.
2. The Select board's/Budget Committee's desire to keep the tax rate level and stable.
3. An appropriation of \$1,688,200 for a Police Station renovation that is financed primarily from Long Term Bonds.
4. An Appropriation of \$35,000 for Transfer Station improvements.
5. 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, 2021

	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,278,877
Investments	2,498,489
Receivables, net	479,807
Due from other governments	16,954
Other assets	39,543
Capital assets:	
Land, improvements, and construction in progress	1,840,614
Other capital assets, net of accumulated depreciation	<u>11,557,670</u>
Total assets	<u>20,711,954</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	284,114
Deferred outflows of resources related to other post employment benefits	<u>115,448</u>
Total deferred outflows of resources	<u>399,562</u>
<b>LIABILITIES</b>	
Accounts payable	327,390
Accrued expenses	37,917
Due to other governments	3,078,474
Current portion long term debt	215,837
Other liabilities	100,000
Noncurrent Obligations:	
Notes payable	4,010,137
Compensated absences	199,803
Unamortized bond premium	357,390
OPEB Obligation	538,230
Net pension liability	<u>805,292</u>
Total liabilities	<u>9,670,470</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	255,326
Deferred inflows of resources related to other post employment benefits	<u>46,619</u>
Total deferred inflows of resources	<u>301,945</u>
<b>NET POSITION</b>	
Net investment in capital assets	9,192,165
Restricted for:	
Capital projects	(106,420)
Specific purposes	624,599
Unrestricted	<u>1,428,757</u>
Total net position	<u>\$ 11,139,101</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, 2021

Functions / Programs	Program Revenues			Net (Expense)
	Expenses	Operating		Revenue and
		Charges for	Grants and	Changes in Net
		Services	Contributions	Position
	Governmental		Primary	
	Activities		Government	
Governmental activities:				
General government	\$ 1,047,641	\$ 175,448	\$ 206,685	\$ (665,508)
Public safety	982,850	27,128	-	(955,722)
Highways and streets	965,274	-	116,309	(848,965)
Sanitation	592,510	333,040	-	(259,470)
Health	73,004	-	-	(73,004)
Welfare	12,730	-	-	(12,730)
Culture and recreation	391,613	7,599	-	(384,014)
Conservation	5,642	-	-	(5,642)
Debt service	148,366	-	-	(148,366)
Capital outlay	686,093	-	-	(686,093)
Other financing uses	69,806	-	-	(69,806)
Depreciation (unallocated)	637,008	-	-	(637,008)
Total governmental activities	<u>5,612,537</u>	<u>543,215</u>	<u>322,994</u>	<u>(4,746,328)</u>
General revenues:				
Taxes				\$ 3,346,364
Charges, grants, and contributions not restricted to specific purposes:				
Licenses, permits and fees				694,423
State of NH sources				161,463
Miscellaneous revenues				<u>239,509</u>
Total general revenues				<u>4,441,759</u>
Change in net position				(304,569)
Net position, beginning				<u>11,443,670</u>
Net position, ending				<u>\$ 11,139,101</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, 2021**

	General Fund	Fire Department Building Project	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 4,249,478	\$ -	\$ 29,399	\$ 4,278,877
Investments	2,169,552	-	328,937	2,498,489
Property taxes receivable	321,715	-	-	321,715
Land use taxes receivable	34,975	-	-	34,975
Timber taxes receivable	9	-	-	9
Tax liens receivable	87,670	-	-	87,670
Accounts receivable	25,889	-	9,549	35,438
Due from other governments	16,954	-	-	16,954
Due from other funds	-	-	265,770	265,770
Other assets	39,543	-	-	39,543
<b>Total assets</b>	<b>\$ 6,945,785</b>	<b>\$ -</b>	<b>\$ 633,655</b>	<b>\$ 7,579,440</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 327,390	\$ -	\$ -	\$ 327,390
Accrued expenses	16,829	-	-	16,829
Due to other governments	3,078,474	-	-	3,078,474
Due to other funds	150,294	106,420	9,056	265,770
Other liabilities	100,000	-	-	100,000
<b>Total liabilities</b>	<b>3,672,987</b>	<b>106,420</b>	<b>9,056</b>	<b>3,788,463</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue	193,543	-	-	193,543
<b>Total deferred inflows of resources</b>	<b>193,543</b>	<b>-</b>	<b>-</b>	<b>193,543</b>
<b>Fund balances:</b>				
Nonspendable	-	-	166,165	166,165
Restricted	-	-	458,434	458,434
Committed	2,430,892	-	-	2,430,892
Assigned	-	-	-	-
Unassigned	648,363	(106,420)	-	541,943
<b>Total fund balances</b>	<b>3,079,255</b>	<b>(106,420)</b>	<b>624,599</b>	<b>3,597,434</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 6,945,785</b>	<b>\$ -</b>	<b>\$ 633,655</b>	<b>\$ 7,579,440</b>

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, 2021

**Total Fund Balances - Governmental Funds** \$ 3,597,434

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	\$ 32,687,375	
Less accumulated depreciation	<u>(19,289,091)</u>	13,398,284

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	(4,206,119)	
Compensated absences	(199,803)	
Unamortized bond premiums	(377,245)	
OPEB obligations	(538,230)	
Net pension liability	<u>(805,292)</u>	(6,126,689)

Revenues that are not current financial resources in the funds.

Unavailable revenue		193,543
---------------------	--	---------

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	(301,945)	
Deferred outflows of resources	<u>399,562</u>	97,617

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.

(21,088)

**Total Net Position - Governmental Activities** \$ 11,139,101

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, 2021

	General Fund	Fire Department Building Project	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 3,495,893	\$ -	\$ -	\$ 3,495,893
Licenses, permits and fees	694,423	-	-	694,423
Federal sources	64,354	19,318	6,389	90,061
State of NH sources	525,251	-	-	525,251
Charges for services	68,612	-	306,831	375,443
Miscellaneous revenues	188,087	-	43,226	231,313
Investment income	26,320	-	18,793	45,113
Total revenues	<u>5,062,940</u>	<u>19,318</u>	<u>375,239</u>	<u>5,457,497</u>
<b>Expenditures</b>				
General government	1,154,433	-	-	1,154,433
Public safety	1,136,603	-	-	1,136,603
Highways and streets	965,274	-	-	965,274
Sanitation	399,335	-	193,175	592,510
Health	73,004	-	-	73,004
Welfare	12,730	-	-	12,730
Culture and recreation	359,884	-	36,402	396,286
Conservation	5,642	-	-	5,642
Debt service:				
Principal	113,400	-	79,246	192,646
Interest	120,299	-	28,805	149,104
Capital outlay	<u>408,310</u>	<u>2,642,220</u>	<u>3,055</u>	<u>3,053,585</u>
Total expenditures	<u>4,748,914</u>	<u>2,642,220</u>	<u>340,683</u>	<u>7,731,817</u>
Revenues over (under) expenditures	314,026	(2,622,902)	34,556	(2,274,320)
<b>Other Financing Sources (Uses)</b>				
Loss on investments	(56,158)	-	-	(56,158)
Transfers in	-	-	65,475	65,475
Transfers out	<u>(65,475)</u>	<u>-</u>	<u>-</u>	<u>(65,475)</u>
Net change in fund balances	192,393	(2,622,902)	100,031	(2,330,478)
Fund balance, beginning	<u>2,886,862</u>	<u>2,516,482</u>	<u>524,568</u>	<u>5,927,912</u>
Fund balance, ending	<u>\$ 3,079,255</u>	<u>\$ (106,420)</u>	<u>\$ 624,599</u>	<u>\$ 3,597,434</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, 2021

**Total Net Change in Fund Balances - Governmental Funds** \$ (2,330,478)

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	\$ 2,632,710	
Depreciation expense	(637,008)	
Loss on disposal of assets	<u>(21,304)</u>	1,974,398

Repayment of bond and capital 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		192,646
--------------------	--	---------

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		738
--------------------------------------	--	-----

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		- 5,947
Unamortized bond premium (increase) decrease		19,855
OPEB obligation (Increase) decrease		(23,332)
Net pension liability (increase) decrease		247,094

Revenues in the governmental activities that are not available financial resources in the governmental funds.

Change in unavailable revenue		(149,529)
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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	(167,123)	
Deferred outflows increase (decrease)	<u>(74,785)</u>	<u>(241,908)</u>

**Change in Net Position of Governmental Activities** \$ (304,569)

The accompanying notes to the basic financial statements are an integral part of this statement.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2021

## 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 nonmajor 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 Fire Department Building Project 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.

## 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 capital 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, 2021

## 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.

The Town implemented Governmental Accounting Standards Board Statement No. 75 – *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which 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.

## 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

The Town adopted Governmental Accounting Standards Board Statement No. 68 – *Accounting and Financial Reporting for Pensions*. As a result, the Town is required 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, 2021, 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 private 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. At December 31, 2021, 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. 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, 2021

### NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2021, are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 6,777,366
Fiduciary funds:	
Cash and investments	<u>23,928</u>
	<u>\$ 6,801,294</u>

Deposits and investments as of December 31, 2021, consist of the following:

Deposits with financial institutions	\$ 4,278,877
Investments	<u>2,522,417</u>
	<u>\$ 6,801,294</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, 2021

## NOTE 3 – (continued)

Investments made by the Town as of December 31, 2021, are summarized below:

	<u>Balance</u>	<u>Rating</u>	<u>Rating Agencies</u>
Equities	\$ 114,724	na	
Money market funds	416,493	na	
NH Public Deposit Investment Pool	140,997	na	
Fixed income mutual funds	<u>1,850,203</u>	na	
	<u>\$ 2,522,417</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	\$ 114,724	5%
Money market funds	416,493	17%
NH Public Deposit Investment Pool	140,997	6%
Fixed income mutual funds	<u>1,850,203</u>	<u>73%</u>
	<u>\$ 2,522,417</u>	<u>100%</u>

### Interest Rate Risk

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

### 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, 2021, \$265,721 of the Town's bank balance was covered by FDIC insurance, and \$4,151,434 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 \$2,522,417 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, 2021

## NOTE 4 - INTERFUND BALANCES AND TRANSFERS

### Balances

Individual interfund balances as of December 31, 2021, consisted of the following:

	<u>Due From</u>	<u>Due To</u>
Major Funds:		
General fund	\$ -	\$ 150,294
Fire department building project	-	106,420
Nonmajor Funds:		
Blodgett sewer special revenue	174,760	-
Recreation revolving	-	9,056
Conservation fund	65,519	-
Beautification committee	23,339	-
Poetry Path	260	-
Canine fund	<u>1,892</u>	<u>-</u>
	<u>\$ 265,770</u>	<u>\$ 265,770</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, 2021, consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General fund	\$ -	\$ 65,475
Nonmajor Funds:		
Conservation fund	<u>65,475</u>	<u>-</u>
	<u>\$ 65,475</u>	<u>\$ 65,475</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, 2021

## NOTE 5 - INTERGOVERNMENTAL RECEIVABLES AND PAYABLES

### Intergovernmental Receivables

Intergovernmental receivables as of December 31, 2021, were as follows:

	<b>General Fund</b>
Federal / State Government	
Pass-through grants and other	\$ 16,954
	<u>\$ 16,954</u>

### Intergovernmental Payables

Intergovernmental payables as of December 31, 2021, consisted of the following:

	<b>General Fund</b>
Local Governments	
Kearsarge Regional School District	\$ 3,078,474
	<u>\$ 3,078,474</u>



# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2021

### NOTE 6 - CAPITAL ASSETS

Capital asset activity for the Town for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	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>1,241,747</u>	<u>(1,241,747)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>3,082,361</u>	<u>(1,241,747)</u>	<u>-</u>	<u>-</u>	<u>1,840,614</u>
<b>Capital assets being depreciated:</b>					
Land improvements	4,774,237	41,911	-	(61,477)	4,754,671
Infrastructure	14,411,452	-	-	(13,399)	14,398,053
Buildings	3,687,333	3,352,900	-	74,360	7,114,593
Vehicles	2,283,317	280,850	177,213	49,770	2,436,724
Machinery and equipment	<u>2,023,950</u>	<u>198,796</u>	<u>30,772</u>	<u>(49,254)</u>	<u>2,142,720</u>
	<u>27,180,289</u>	<u>3,874,457</u>	<u>207,985</u>	<u>-</u>	<u>30,846,761</u>
Less accumulated depreciation:					
Land improvements	1,563,738	159,683	-	(71,069)	1,723,421
Infrastructure	11,167,937	116,723	-	(10,411)	11,284,660
Buildings	2,383,335	175,765	-	64,965	2,559,100
Vehicles	1,606,385	163,862	155,909	250,632	1,614,338
Machinery and equipment	<u>2,117,369</u>	<u>20,975</u>	<u>30,772</u>	<u>(234,117)</u>	<u>2,107,572</u>
Accumulated depreciation	<u>18,838,764</u>	<u>637,008</u>	<u>186,681</u>	<u>-</u>	<u>19,289,091</u>
Capital assets being depreciated, net	<u>8,341,525</u>	<u>3,237,449</u>	<u>21,304</u>	<u>-</u>	<u>11,557,670</u>
<b>Governmental activities capital assets, Net of accumulated depreciation</b>					
	<u>\$ 11,423,886</u>	<u>\$ 1,995,702</u>	<u>\$ 21,304</u>	<u>\$ -</u>	<u>\$ 13,398,284</u>
Depreciation expense for the year ended December 31, 2021 (unallocated)					<u>\$ 637,008</u>

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2021

## 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. The Town may be obligated under certain leases accounted for as capital leases, if applicable. The leased assets are accounted for as capital assets and capital lease liabilities in the government-wide financial statements. In the governmental fund financial statements, leases are recorded as an expenditure and other financing source in the year executed; annual lease payments are recorded as expenditures when paid. Other long-term obligations include compensated absences and early retirement obligations.

A summary of long-term liabilities outstanding as of December 31, 2021, is as follows:

	General Obligation Debt	Compensated Absences	Unamortized Bond Premium	OPEB Obligations	Net Pension Liability	Total
Beginning balance	\$ 4,398,765	\$ 205,750	\$ 397,100	\$ 514,898	\$ 1,052,386	\$ 6,568,899
Additions	-	-	-	32,622	-	32,622
Reductions	(192,646)	(5,947)	(19,855)	(9,290)	(247,094)	(474,832)
Ending balance	<u>4,206,119</u>	<u>199,803</u>	<u>377,245</u>	<u>538,230</u>	<u>805,292</u>	<u>6,126,689</u>
Current portion	195,982	-	19,855	-	-	215,837
Noncurrent portion	<u>4,010,137</u>	<u>199,803</u>	<u>357,390</u>	<u>538,230</u>	<u>805,292</u>	<u>5,910,852</u>
	<u>\$ 4,206,119</u>	<u>\$ 199,803</u>	<u>\$ 377,245</u>	<u>\$ 538,230</u>	<u>\$ 805,292</u>	<u>\$ 6,126,689</u>

Long-term liabilities outstanding as of December 31, 2021, consisted of the following:

	Issue Year	Interest Rate	Maturity Date	Original Amount of Issue	Balance Outstanding
<u>General Obligation Bonds</u>					
State Revolving Loan Proceeds	2010	0.86%	5/1/2031	\$ 1,315,860	\$ 828,102
Clean Water Revolving Loan	2011	0.952%	1/1/2030	307,807	138,517
Fire Department Building Bond	2020	1.760%	8/15/2040	3,352,900	<u>3,239,500</u>
					4,206,119
<u>Other Long-Term Obligations</u>					
Compensated absences					199,803
Unamortized bond premium					377,245
Implicit Rate Subsidy - OPEB obligations					435,439
NHRS Medical Subsidy - OPEB obligations					102,791
Net pension liability					<u>805,292</u>
					<u>1,920,570</u>
					<u>\$ 6,126,689</u>

**TOWN OF NEWBURY**

**Notes to Basic Financial Statements  
December 31, 2021**

**NOTE 7 – (continued)**

Annual debt service requirements to maturity for general obligation debt are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 195,982	\$ 134,707	\$ 330,689
2023	202,266	126,912	329,178
2024	209,599	118,839	328,438
2025	216,482	110,434	326,916
2026	223,415	101,724	325,139
2027 to 2031	1,257,592	363,580	1,621,172
2032 to 2036	1,050,783	154,964	1,205,747
2037 to 2040	850,000	45,150	895,150
	<u>\$ 4,206,119</u>	<u>\$ 1,156,310</u>	<u>\$ 5,362,429</u>

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2021

## 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>\$ 12,390,248</u>	
		Rate Per
<b>Property Tax Allocation:</b>		<u>\$1,000</u>
Town Portion	\$ 3,272,286	\$ 2.98
Less: War Service Credit	(100,500)	
Local School Portion	5,300,662	4.84
State School Portion	1,655,815	1.52
County Portion	2,233,772	2.04
Village District Assessment	<u>28,213</u>	<u>1.16</u>
<b>Total Allocation</b>	<u>\$ 12,390,248</u>	<u>\$ 12.54</u>

### Deferred Property Taxes

The Town reported deferred property tax revenues in the governmental funds in the amount of \$193,543 for property taxes that were not collected within 60 days of year end in accordance with generally accepted governmental accounting standards.

## 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, 2021, 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, 2021, 2020, and 2019 were \$106,972, \$87,955, and \$87,442, 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 to 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, 2021

### NOTE 11 – PROPORTIONATE SHARE OF NET PENSION LIABILITY

The Town implemented GASB Statement 68, *Accounting and Financial Reporting for Pensions*. This Statement establishes 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) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRS information, please refer to the fiscal 2021 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 January 1, 2012 (45 years of age with 20 years of service OR age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

<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.

Actuarial assumptions. The collective total pension liability was based on the following actuarial assumptions:

Inflation	2.0%	
Salary increases	5.6%	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

## TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2021

### NOTE 11 – (continued)

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

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

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:

Asset Class	Target Allocation	2021 Weighted Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
<b>Total Domestic Equity</b>	<b>30.00%</b>	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
<b>Total International Equity</b>	<b>20.00%</b>	
Core US Fixed Income	25.00%	3.60%
<b>Total Fixed Income</b>	<b>25.00%</b>	
Private Equity	10.00%	7.71%
Private Debt	5.00%	4.81%
<b>Total Alternative Investments</b>	<b>15.00%</b>	
<b>Real Estate</b>	<b>10.00%</b>	6.60%
<b>TOTAL</b>	<b>100.00%</b>	

Discount rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net 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 benefits payments to determine the collective total pension liability.

## TOWN OF NEWBURY

### Notes to Basic Financial Statements December 31, 2021

#### NOTE 11 – (continued)

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

	<u>1% Decrease</u>	<u>Current single rate assumption</u>	<u>1% Increase</u>
	5.75%	6.75%	7.75%
Employer's proportionate share of the net pension liability:			
December 31, 2021	\$ 1,151,660	\$ 805,292	\$ 516,365

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

As of December 31, 2021, the Town reported a liability of \$805,292 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2021, the Town's proportion was 0.01817027 percent.

For the year ended December 31, 2021, the Town recognized pension expense of \$74,653. As of December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total Excluding Employer Contributions</u>
Differences between expected and actual experience	\$ 22,549	\$ 8,431	\$ 14,118
Net differences between projected and actual earnings on pension plan investments	-	225,222	(225,222)
Changes of assumptions	84,108	-	84,108
Changes in proportion and differences between Employer contributions and proportionate share of contributions	122,556	21,673	100,883
Employer contributions subsequent to the measurement date	54,901	-	NA
Total	<u>\$ 284,114</u>	<u>\$ 255,326</u>	<u>\$ (26,113)</u>



**TOWN OF NEWBURY**

**NOTE 11 – (continued)**

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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Deferred Outflows/(Inflows)
2022	\$ (3,961)
2023	(3,101)
2024	(3,993)
2025	<u>(15,058)</u>
Total	<u>\$ (26,113)</u>

## NOTE 12 – ACCOUNTING AND FINANCIAL REPORTING FOR POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS - GASB 75

### A. TOWN 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, 2021

## NOTE 12 – (continued)

### Employees covered by benefit terms

As of January 1, 2020, 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>16</u>
Total Participants covered by OPEB Plan	<u>16</u>

### Total OPEB Liability

The Town's total OPEB liability of \$435,439 was measured as of December 31, 2020 and was determined by an actuarial valuation as of January 1, 2020.

### 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	2.12%
Healthcare Cost Trend Rates:	
2020 Trend	6.40%
2021 Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2030
Salary Increases	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20 year AA municipal bond rate as of December 31, 2020.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Year 2006).

# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2021

### NOTE 12 – (continued)

#### Significant Changes from the Previous Actuarial Valuation

- Decreasing the discount rate from 4.10% to 2.12%.
- Trend rates were advanced, and the current year trend rate was adjusted to reflect actual experience.
- Mortality assumption changed from *SOA RP-2014 Total Dataset Mortality with Scale MP-2017 (Base Year 2006)* to *SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Year 2006)*.
- Morbidity factors were adjusted to reflect rates that better reflect expected underlying costs.
- The tables used for retirement and termination assumptions were updated to reflect the most recent tables from the New Hampshire Retirement System Comprehensive Annual Financial Report dated June 30, 2019.

#### Changes in the Total OPEB Liability

	Fiscal Year Ending December 31, 2021
OPEB Liability Beginning of Year	\$ 413,055
Changes for the year:	
Service Cost	23,016
Plan Change	-
Interest	8,658
Assumption Changes	-
Differences Between Actual and Expected Experience	-
Benefit payments	(9,290)
OPEB Liability End of Year	<u>\$ 435,439</u>

#### 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 2.12%, 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		
	<u>1% Decrease</u>	<u>Baseline Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 477,196	\$ 435,439	\$ 396,096

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2021

## 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 6.40%, 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	\$ 373,819	\$ 435,439	\$ 509,239

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

For the year ended December 31, 2021, the Town recognized an OPEB expense of \$45,684. As of December 31, 2021, 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	\$ 146,989	\$ 68,679	\$ 78,310
Experience changes	-	-	-
Assumption changes	-	-	-
Amortization	(37,375)	(23,365)	(14,010)
Balance, ending	\$ 109,614	\$ 45,314	\$ 64,300

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
2022	\$ 37,375	\$ 23,365	\$ 14,010
2023	36,366	13,424	22,942
2024	35,873	8,525	27,348
2025	-	-	-
Total	\$ 109,614	\$ 45,314	\$ 64,300

**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 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 \$102,791. 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, 2021, the Town's proportion was 0.02566844 percent.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2021

## 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	5.60% 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.

### 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>2021 Weighted Average Long-Term Expected Real Rate of Return</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
<b>Total Domestic Equity</b>	<b>30.00%</b>	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
<b>Total International Equity</b>	<b>20.00%</b>	
Core US Fixed Income	25.00%	3.60%
<b>Total Fixed Income</b>	<b>25.00%</b>	
Private Equity	10.00%	8.85%
Private Debt	5.00%	7.25%
<b>Total Alternative Investments</b>	<b>15.00%</b>	
<b>Real Estate</b>	<b>10.00%</b>	6.60%
<b>TOTAL</b>	<b><u>100.00%</u></b>	

### 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.

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2021

## NOTE 12 – (continued)

### 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% Decrease	Baseline Rate	1% Increase
Total OPEB Liability	\$ 111,742	\$ 102,791	\$ 95,003

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

For the year ended December 31, 2021, the Town recognized an OPEB expense of \$14,071. As of December 31, 2021, 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	\$ -	\$ 21	\$ (21)
Net differences between projected and actual earnings on OPEB plan investments	-	1,284	(1,284)
Changes of assumptions	-	-	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	88	-	88
Employer contributions subsequent to the measurement date	5,746	-	NA
Total	<u>\$ 5,834</u>	<u>\$ 1,305</u>	<u>\$ (1,217)</u>



# TOWN OF NEWBURY

## Notes to Basic Financial Statements December 31, 2021

### 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, 2022. 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:

For the Year Ending December 31,	Deferred Outflows/(Inflows)
2022	\$ (294)
2023	(251)
2024	(282)
2025	(390)
Total	<u>\$ (1,217)</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, 2021.

	<b>OPEB Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Total OPEB Expense</b>
District OPEB Plan	\$ 435,439	\$ 109,614	\$ 45,314	\$ 45,684
NHRS Medical Subsidy OPEB Plan	<u>102,791</u>	<u>5,834</u>	<u>1,305</u>	<u>14,071</u>
Total	<u>\$ 538,230</u>	<u>\$ 115,448</u>	<u>\$ 46,619</u>	<u>\$ 59,755</u>

# TOWN OF NEWBURY

Notes to Basic Financial Statements  
December 31, 2021

## NOTE 13 - FUND BALANCE COMPONENTS

The town's governmental fund balance components under GASB 54 are comprised of the following:

	General Fund	Fire Department Building Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid expenditures	\$ -	\$ -	-	\$ -
Endowment principal - Common Trust Funds	-	-	166,165	166,165
Restricted:				
Library Fund	-	-	15,480	15,480
Blodgett Sewer Special Revenue	-	-	254,136	254,136
Recreation Revolving Fund	-	-	4,863	4,863
Conservation Fund	-	-	135,336	135,336
Beautification Committee	-	-	23,339	23,339
Poetry Path	-	-	260	260
Canine fund	-	-	1,892	1,892
Common Trust Funds	-	-	23,128	23,128
Committed:				
Capital reserves	2,168,192	-	-	2,168,192
Designated by town meeting	262,700	-	-	262,700
Assigned:				
Unassigned:	648,363	(106,420)	-	541,943
	<u>\$ 3,079,255</u>	<u>\$ (106,420)</u>	<u>\$ 624,599</u>	<u>\$ 3,597,434</u>

## NOTE 14 - RESTATEMENT OF EQUITY

Beginning net position/fund balance was restated as follows:

	Fiduciary - Custodial Funds
Implementation of GASB Statement No. 84	\$ 21,379
Net position/fund balance, as previously reported	-
Net position/fund balance, as restated	<u>\$ 21,379</u>

## NOTE 15 – SUBSEQUENT EVENTS

At the March 8, 2022, Annual Town Meeting the town voted to authorize the Selectboard to issue not more than one million four hundred twenty-seven thousand five hundred dollars (\$1,427,500) of bonds and notes in compliance with the provisions of the Municipal Finance Act (RSA 33) for the construction of and other related expenses for a Police Station Renovation Project.

# TOWN OF NEWBURY

## Budgetary Comparison Schedule - General Fund Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance
<b>Budgetary Fund Balance - Beginning</b>	\$ 221,800	\$ 221,800	\$ 677,626	\$ 455,826
Resources (inflows):				
Taxes				
Property taxes	12,390,248	12,390,248	12,377,194	(13,054)
Taxes assessed for schools	(6,956,477)	(6,956,477)	(6,956,477)	-
Taxes assessed for county	(2,233,772)	(2,233,772)	(2,233,772)	-
Land use change taxes	65,000	65,000	130,950	65,950
Timber taxes	10,000	10,000	8,141	(1,859)
Payments in lieu of taxes	28,934	28,934	29,503	569
Other taxes	12,000	12,000	12,090	90
Interest and penalties on delinquent taxes	55,000	55,000	41,447	(13,553)
Excavation tax	500	500	23	(477)
Provision for overlay and abatements	(27,600)	(27,600)	(34,522)	(6,922)
Taxes assessed for precinct	(28,213)	(28,213)	(28,213)	-
Licenses, permits and fees				
Business licenses and permits	1,000	1,000	690	(310)
Motor vehicle permit fees	650,000	650,000	629,386	(20,614)
Building permits	50,000	50,000	57,813	7,813
Other licenses, permits and fees	30,000	30,000	6,534	(23,466)
Federal sources				
FEMA	-	-	2,250	2,250
COVID Vaccine Reimbursement	-	-	47,104	47,104
Other	-	-	15,000	15,000
State of NH sources				
Meals and rental tax distribution	161,463	161,463	161,463	-
Highway block grant	115,851	115,851	115,821	(30)
State and federal forest land reimbursement	488	488	488	-
Local fiscal recovery funds	-	-	116,624	116,624
Other governments	170,000	170,000	130,855	(39,145)
Charges for services				
Income from departments	80,000	80,000	68,612	(11,388)
Miscellaneous revenues				
Special assessments	-	-	-	-
Sale of municipal property	100,000	100,000	101,952	1,952
Earnings on investments	25,000	25,000	3,691	(21,309)
Insurance dividends and reimbursements	-	-	36,917	36,917
Contributions and donations	-	-	460	460
Other miscellaneous sources	6,000	6,000	48,758	42,758
Transfers in				
Capital reserve transfers recorded	73,126	73,126	375,315	302,189
Actual inflows (excluding fund balance)	4,778,548	4,778,548	5,266,097	487,549
 Amounts available for appropriation	 \$ 5,000,348	 \$ 5,000,348	 \$ 5,943,723	 \$ 943,375

# TOWN OF NEWBURY

## Budgetary Comparison Schedule - General Fund Year Ended December 31, 2021

	<b>Original</b>			
	<b>Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Charges to appropriations (outflows):				
General government				
Executive	\$ 257,744	\$ 257,744	\$ 252,445	\$ 5,299
Election and registration	11,619	11,619	12,969	(1,350)
Financial administration	697,628	697,628	643,552	54,076
Legal expense	23,000	23,000	7,984	15,016
Personnel administration	5,000	5,000	3,868	1,132
Planning and zoning	90,095	90,095	66,778	23,317
General government building	86,615	86,615	82,527	4,088
Cemeteries	26,100	26,100	23,315	2,785
Insurance not otherwise allocated	64,660	64,660	37,702	26,958
Other general government	13,500	13,500	23,293	(9,793)
Public safety				
Police	685,840	685,840	709,098	(23,258)
Fire	272,045	272,045	288,485	(16,440)
Building inspection	67,476	67,476	55,566	11,910
Emergency management	7,063	7,063	21,081	(14,018)
Other public safety	64,048	64,048	61,332	2,716
Other	-	-	1,041	(1,041)
Highways and streets				
Administration	775,321	775,321	236,858	538,463
Highways and streets	235,000	235,000	723,556	(488,556)
Street lighting	7,000	7,000	4,860	2,140
Sanitation				
Solid waste collection	213,494	213,494	223,542	(10,048)
Solid waste disposal	150,600	150,600	140,627	9,973
Solid waste clean-up	39,500	39,500	35,166	4,334
Health				
Health agencies and hospitals	73,004	73,004	73,004	-
Welfare				
Administration	24,130	24,130	12,730	11,400
Culture and recreation				
Parks and recreation	120,291	120,291	111,781	8,510
Library	243,926	243,926	241,659	2,267
Other culture and recreation	10,259	10,259	6,444	3,815
Conservation				
Administration	3,738	3,738	5,642	(1,904)
Debt service				
Principal on long term bonds and notes	113,400	113,400	113,400	-
Interest on long term bonds and notes	117,620	117,620	117,620	-
Interest on tax anticipation notes	100	100	-	100
Other	-	-	2,679	(2,679)
Capital outlay				
Machinery, vehicles, and equipment	139,121	139,121	270,963	(131,842)
Improvements other than buildings	-	-	137,347	(137,347)
Transfers out				
Transfer to special revenue funds	-	-	65,475	(65,475)
Transfer to Capital reserves	367,800	367,800	367,800	-
Total charges to appropriations	<u>5,006,737</u>	<u>5,006,737</u>	<u>5,182,189</u>	<u>(175,452)</u>
<b>Budgetary Fund Balance - Ending</b>	<u>\$ (6,389)</u>	<u>\$ (6,389)</u>	<u>\$ 761,534</u>	<u>\$ 767,923</u>

# TOWN OF NEWBURY

Notes to Required Supplementary Information  
December 31, 2021

## 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>
<b>Financial Statement Major Fund</b>	<b>General Fund</b>
<b>Sources / Inflows of Resources:</b>	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 5,943,723
Differences - Budget to GAAP:	
Budgetary inflows that are not revenues for financial reporting purposes	
Beginning unreserved fund (balance) deficit	(677,626)
Budgetary capital reserve transfers	(375,315)
Actual revenues that are not inflows for budgetary purposes	
Change in unavallable property taxes	149,529
Capital reserve earnings	<u>22,629</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	\$ <u>5,062,940</u>
<b>Uses / Outflows of Resources:</b>	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 5,182,189
Differences - Budget to GAAP:	
Budgetary outflows that are not expenditures for financial reporting purposes	
Budgetary capital reserve transfers	(367,800)
Transfers to other funds	<u>(65,475)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	\$ <u>4,748,914</u>

**TOWN OF NEWBURY**

**Combining Balance Sheet - Nonmajor Governmental Funds  
December 31, 2021**

	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	\$ 15,480	\$ -	\$ 13,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,399
Investments	-	69,827	-	69,817	-	-	-	189,293	328,937
Accounts receivable	-	9,549	-	-	-	-	-	-	9,549
Due from other funds	-	174,760	-	65,519	23,339	260	1,892	-	265,770
Total assets	\$ 15,480	\$ 254,136	\$ 13,919	\$ 135,336	\$ 23,339	\$ 260	\$ 1,892	\$ 189,293	\$ 633,655
<b>Liabilities and Fund Balances</b>									
Liabilities:									
Due to other funds	\$ -	\$ -	\$ 9,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,056
Total liabilities	-	-	9,056	-	-	-	-	-	9,056
Deferred inflows:									
Total deferred inflows	-	-	-	-	-	-	-	-	-
Fund balances:									
Nonspendable	-	-	-	-	-	-	-	166,165	166,165
Restricted	15,480	254,136	4,863	135,336	23,339	260	1,892	23,128	458,434
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	\$ 15,480	\$ 254,136	\$ 4,863	\$ 135,336	\$ 23,339	\$ 260	\$ 1,892	\$ 189,293	\$ 624,599
Total liabilities and fund balances	\$ 15,480	\$ 254,136	\$ 13,919	\$ 135,336	\$ 23,339	\$ 260	\$ 1,892	\$ 189,293	\$ 633,655

**TOWN OF NEWBURY**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended December 31, 2021**

	Library Fund	Blodgett Sewer	Recreation		Conservation Fund	Beautification Committee	Poetry Path	Canine Fund	Common		Total
			Revolving Fund	Fund					Trust Funds	Nonmajor Governmental Funds	
<b>Revenues</b>											
Federal sources	\$ -	\$ 6,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,389
Charges for services	-	299,232	7,599	-	-	-	-	-	-	-	306,831
Miscellaneous revenues	14,578	15	-	58	17,852	3,140	4,736	21,640	-	-	62,019
Transfers in	-	-	-	65,475	-	-	-	-	-	-	65,475
Total revenues and other financing sources	14,578	305,636	7,599	65,533	17,852	3,140	4,736	21,640	-	-	440,714
<b>Expenditures</b>											
Sanitation	-	193,175	-	-	-	-	-	-	-	-	193,175
Culture and recreation	7,095	-	8,836	-	15,855	-	2,844	1,772	-	-	36,402
Debt service	-	108,051	-	-	-	-	-	-	-	-	108,051
Capital outlay	-	-	-	-	-	3,055	-	-	-	-	3,055
Total expenditures and other financing sources	7,095	301,226	8,836	-	15,855	3,055	2,844	1,772	-	-	340,683
Excess revenue and other financing sources over (under) expenditures and other financing uses	7,483	4,410	(1,237)	65,533	1,997	85	1,892	19,868	-	-	100,031
Fund balance, beginning	7,997	249,726	6,100	69,803	21,342	175	-	169,425	-	-	524,568
Fund balance, ending	\$ 15,480	\$ 254,136	\$ 4,863	\$ 135,336	\$ 23,339	\$ 260	\$ 1,892	\$ 189,293	\$ -	\$ -	\$ 624,599

## **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 Department (non-emergency) (603) 763-4104**  
**Police Dispatch (603) 763-2221**

### **Selectboard's Office** **(603) 763-4940 ext. 202**

Monday, Tuesday, Thursday, Friday: 8:00 a.m. – 12:00 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.

Website: [www.newburynh.org](http://www.newburynh.org)  
E-mail: [townadmin@newburynh.org](mailto:townadmin@newburynh.org)

### **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.

### **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.

**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.

**Forest Fire Warden: Dave Smith (603) 938-5925**

**Town Highway Department (603) 938-5494**







*An early December morning at Town Office  
Photo Courtesy Pam Bryk*

[www.newburynh.org](http://www.newburynh.org)  
603-763-4940