



# Hopkinton, NH Annual Report 2014

## **PUBLIC NOTICE**

### **Restoration of Involuntary Merged Lots**

**If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.**

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

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

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

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

Once restored:

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

*This notice must be:*

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

*Read the full statute at [RSA 674:39-aa Restoration of Involuntary Merged Lots](#).*

## **TOWN REPORT ACKNOWLEDGEMENTS**

**Front Cover:** Photo taken from the Hopkinton ladder truck at the “Art in the Sky” project. The project was the vision of Daniel Dancer, an artist who travels the country working with schools and organizations to create what he calls “giant living paintings made of people.” This was Dancer’s first project in the state.

**Back Cover:** Select Board Chair Jim O’Brien reading the Town Charter exactly 250 years after the charter was signed. Photo courtesy of Jill Crane

Individual reports are written by the Department Heads and the Committee and Board Chairs. The School District reports are prepared by school staff and elected officials. School Business Administrator Michelle Clark prepared the graphs for the school financial section and Town Administrator Neal Cass prepared the Town graphs. Production of the Town Report is coordinated by Administrative Assessing Assistant Robin Buchanan.

Thank you to all who helped create this report!

# HOPKINTON ANNUAL REPORTS 2014

## Town of Hopkinton



## Hopkinton School District



*Above All, Care*

**Incorporated:** 1765

**Population:** 5,597 (EOP Estimate)

**Websites:** [www.hopkinton-nh.gov](http://www.hopkinton-nh.gov)

**Land Area:** 43.3 square miles

[hopkintonschools.org](http://hopkintonschools.org)



## Dedication

To celebrate Hopkinton's 250th anniversary, this Town Report is dedicated to all of us who work together to make our town the community we cherish.



## Boston Post Cane

On October 6, 2014, the Select Board presented the Boston Post Cane to Edith Carr, the eldest resident of the Town of Hopkinton. Mrs. Carr, who was 99 years old, was surrounded by family and friends at the presentation. Mrs. Carr is a long time resident of Contoocook. She remembers riding to school in a horse and buggy, and living at her father's farm in Contoocook, just down the road from where she lives now. Mrs. Carr shared other memories of the town at the presentation. She understands the history of the cane saying "I'll have to take care of it for the next person; think of where that cane has been, the history."



The 2008 Town Report gave the history of the cane as follows: In August 1909, Mr. Edwin A. Grozier, Publisher of the *Boston Post*, a newspaper, forwarded to the Board of Selectmen in 431 towns (no cities included) in New England a gold-headed ebony cane with the request that it be presented with compliments of the *Boston Post* to the oldest male citizen of the town, to be used by him as long as he lives (or moves out of town), and at his death handed down to the next oldest citizen of the town. The cane would belong to the town and not the man who received it.

The canes were all made by J.F. Fradley and Co., a New York manufacturer, from ebony shipped in seven-foot lengths from the Congo in Africa. They were cut to cane lengths, seasoned for six months, turned on lathes to the right thickness, coated and polished. They had a 14-carat gold head two inches long, decorated by hand, and a ferruled tip. The head was engraved with the inscription, "*Presented by the Boston Post to the oldest citizen of (name of town). To be Transmitted*". The Board of Selectmen were to be the trustees of the cane and keep it always in the hands of the oldest citizen. Apparently no Connecticut towns are included and only two towns in Vermont are known to have canes.

In 1924, Mr. Gozier died, and the *Boston Post* was taken over by his son, Richard, who failed to continue his father's success and eventually died in a mental hospital. At one time the *Boston Post* was considered the nation's leading standard-sized newspaper in circulation. Competition from other newspapers, radio and television contributed to the Post's decline and it went out of business in 1957.

The custom of the Boston Post Cane took hold in those towns lucky enough to have canes. As years went by some of the canes were lost, stolen, taken out of town, not returned to the Selectmen or destroyed by accident.

In 1930, after considerable controversy, eligibility for the cane was opened to women as well. Congratulations to Mrs. Edith Carr who will turn 100 on April 27.

# In Memoriam

## **Rosemary Dougal**

July 21, 1923 to January 20, 2015  
Hopkinton Library Volunteer

## **Rosalind P. (Putney) Hanson**

April 4, 1914 to July 28, 2014  
Boston Post Cane Holder  
Wrote books on the history of Hopkinton

## **Mary Ellen “Mimi” (Merk) Harper**

April 7, 1931 to June 14, 2014  
Created “Project Graduation”

## **Mary Ann Lewis**

November 6, 1916 to May 4, 2014  
Represented Hopkinton for 6 terms in the NH House  
Election Greeter for many years

## **Marjorie (Hill) Noon**

November 15, 1921 to October 29, 2014  
Painted mural of Hopkinton Village in the Library History Room

## **Richard William (Dick) Pratt**

July 13, 1943 to May 3, 2014  
Fire Department Member

## **Arpiar G. Saunders Jr.**

October 13, 1942 to November 18, 2014  
Served 12 years on the Hopkinton School Board

## **Barbara L. (Chase) Shampney**

February 19, 1932 to July 18, 2014  
Custodian for the Town

## **Irene James Shepard**

May 14, 1922 to April 13, 2014  
Represented Hopkinton for 5 terms in the NH House

## **Robert M. York**

October 9, 1928 to December 16, 2014  
Firefighter/EMT for Hopkinton Fire Department  
Board of Selectmen 1980-1986

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# Notes

# Helpful Hopkinton Information



## How to Contact Town Officials

**Main Phone: (603) 746-3170 - Website: [www.hopkinton-nh.gov](http://www.hopkinton-nh.gov)**

**Facebook: <https://www.facebook.com/#!/HopkintonNH>**

### Town Hall

330 Main Street, Hopkinton, NH 03229

Phone: (603) 746-3170

Fax: (603) 746-2952

Hours: M-R 8:00 to 5:30, Friday 8:00 to noon

#### Administration/Assessing/Select Board/Health

Neal Cass, Town Administrator/Health Officer

[townadmin@hopkinton-nh.gov](mailto:townadmin@hopkinton-nh.gov)

Robin Buchanan, Admin. Assessing Assistant

[selectmen@hopkinton-nh.gov](mailto:selectmen@hopkinton-nh.gov)

#### Finance

Deb Gallant, Director

[finance@hopkinton-nh.gov](mailto:finance@hopkinton-nh.gov)

#### Human Services

Marilyn Ceriello Bresaw, Coordinator

[humanservices@hopkinton-nh.gov](mailto:humanservices@hopkinton-nh.gov)

#### Planning/Zoning

Karen Robertson, Director

[planzone@hopkinton-nh.gov](mailto:planzone@hopkinton-nh.gov)

### Fire and Ambulance

Doug Mumford, Fire Chief

9 Pine Street, Contoocook, NH 03229

Emergencies: 911

Non-Emergency: (603) 746-3181

Fax: (603) 746-5134

Email: [firechief@hopkinton-nh.gov](mailto:firechief@hopkinton-nh.gov)

### Library

Donna Dunlop, Director

61 Houston Drive, Contoocook, NH 03229

Phone: (603) 746-3663

Fax: (603) 746-6799

Hours: T/W/R 10-8, F 10-5, Sat 10-3, Sun 1-5  
(Sep.-May)

Email: [info@hopkintontownlibrary.org](mailto:info@hopkintontownlibrary.org)

Web: [www.hopkintontownlibrary.org](http://www.hopkintontownlibrary.org)

### Police

Stephen Pecora, Chief of Police

1696 Hopkinton Road, Hopkinton, NH 03229

Emergencies: 911

Non-Emergency: (603) 746-5151

24 Hour: (603) 746-4141

Fax: (603) 746-4166

Email: [policeadmin@tds.net](mailto:policeadmin@tds.net)

### Public Works

John Thayer, Superintendent

250 Public Works Road, Contoocook, NH 03229

Phone: (603) 746-5118 Fax: (603) 746-2952

Email: [highwaysup@hopkinton-nh.gov](mailto:highwaysup@hopkinton-nh.gov)

### Recreation Department

Jessica Bailey, Director

Paula Simpkins, Interim Director

Slusser Senior Center, 41 Houston Drive,  
Contoocook, NH 03229

Phone: (603) 746-2915 Fax: (603) 746-2277

Email: [recreation@hopkinton-nh.gov](mailto:recreation@hopkinton-nh.gov)

Senior Center Phone: (603) 746-3800

### Town Clerk/Tax Collector

Charles "Chuck" Gangel, Town Clerk/Tax Collector

Bates Building, 846 Main Street, Contoocook

Phone: (603) 746-3179

(603) 746-3180

Fax: (603) 746-4011

Hours: M-R 8:00 to 5:30, Friday 8:00 to noon

Email: [ClerkCollector@hopkinton-nh.gov](mailto:ClerkCollector@hopkinton-nh.gov)

### Transfer Station

Jolene Cochrane, Supervisor

491 East Penacook Rd., Contoocook, NH 03229

Phone: (603) 746-3810

Fax: (603) 746-2952

Hours: M/W/Sat 8-5, F 1-5

Email: [greentowns@tds.net](mailto:greentowns@tds.net)

### Wastewater Treatment Plant

Steve Clough, Asst. Supt. Waste

210 Public Works Rd., Contoocook, NH 03229

Phone: (603) 746-3389

Fax: (603) 746-2952

Email: [waterworks@tds.net](mailto:waterworks@tds.net)

### Meeting Schedule

Listed here are the regular meeting times and places for the Boards, Committees and Commissions. All meetings are posted on the website ([www.hopkinton-nh.gov](http://www.hopkinton-nh.gov)) and at the Town Hall and the Bates Building. Please confirm specific meetings closer to the actual meeting day to assure that nothing has changed.

<b>Board, Committee, Commission</b>	<b>Meeting Day</b>	<b>Meeting Time</b>	<b>Meeting Location</b>
Budget Committee	2nd Wednesday Weekly during Budget Season	5:30 p.m.	Hopkinton Town Hall
Cemetery Trustees	1st Tuesday	9:00 a.m.	Hopkinton Town Hall
Conservation Commission	3rd Tuesday	7:30 p.m.	Harold Martin School
Economic Development Committee	2nd Tuesday	7:00 p.m.	Hopkinton Town Hall
Greener Hopkinton	3rd Thursday	7:00 p.m.	Slusser Senior Center
Hopkinton/Webster Refuse Disposal Committee	1st Thursday	7:00 p.m.	Alternating-Webster Town Hall & Slusser Senior Center
Human Services Advisory Committee	1st Tuesday	3:30 p.m.	Hopkinton Town Hall
Joint Loss Management (Safety) Committee	Quarterly on 3rd Thursday	9:00 a.m.	Rotating location
Library Trustees	3rd Tuesday	7:00 p.m.	Library History Room
Open Space Committee	2nd Wednesday	7:15 p.m.	Hopkinton Town Hall
Planning Board	2nd Tuesday	7:00 p.m.	Hopkinton Town Hall
Recreation Committee	Last Tuesday	6:30 p.m.	Slusser Senior Center
Recycling Committee	3rd Wednesday	6:30 p.m.	Library History Room
Road Committee	Last Tuesday	7:00 p.m.	Highway Garage
Select Board	Every other Monday	5:30 p.m.	Hopkinton Town Hall
Senior Recreation Council	3rd Monday	1:30 p.m.	Slusser Senior Center
Zoning Board of Adjustment	1st Tuesday	6:30 p.m.	Hopkinton Town Hall

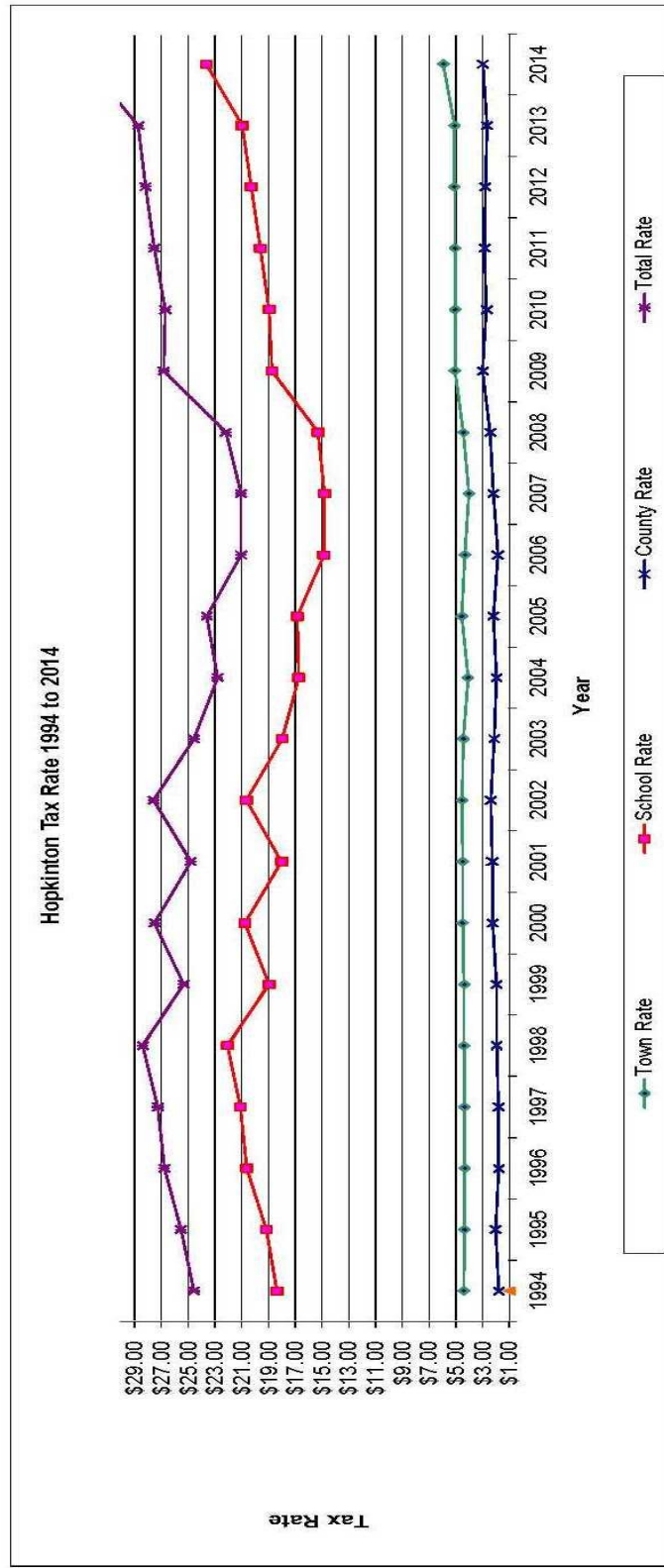
**Locations:**

- Harold Martin School - 271 Main Street, Hopkinton
- Highway Garage - 250 Public Works Road (off Maple Street), Contoocook
- Hopkinton Town Hall - 330 Main Street, Hopkinton
- Library - 61 Houston Drive, Contoocook
- Slusser Senior Center - 41 Houston Drive, Contoocook
- Webster Town Hall - 945 Battle Street, Webster

## Tax Rate History

<b>Breakdown of Tax Rate</b>												
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Town	4.19	4.57	4.33	4.04	4.45	5.08	5.05	5.06	5.10	5.10	5.94	
Total School	16.74	16.85	14.86	14.81	15.30	18.75	18.95	19.60	20.29	20.97	23.63	
County	2.00	2.19	1.86	2.20	2.44	3.00	2.72	2.88	2.80	2.67	2.99	
<b>Total Rate</b>	<b>22.93</b>	<b>23.61</b>	<b>21.05</b>	<b>21.05</b>	<b>22.19</b>	<b>26.83</b>	<b>26.72</b>	<b>27.54</b>	<b>28.19</b>	<b>28.74</b>	<b>32.56</b>	
<hr/>												
<b>Hopkinton Village Precinct (HVP)</b>												
Breakdown	0.36	0.30	0.29	0.32	0.30	0.34	0.34	0.44	0.37	0.48	0.41	
<b>Total Rate</b>	<b>23.29</b>	<b>23.91</b>	<b>21.34</b>	<b>21.37</b>	<b>22.49</b>	<b>27.17</b>	<b>27.06</b>	<b>27.98</b>	<b>28.56</b>	<b>29.22</b>	<b>32.97</b>	
(Total HVP Rate is total of Town, School, County, and HVP)												
<hr/>												
<b>Contoocook Village Precinct (CVP)</b>												
Breakdown	1.22	1.48	1.19	1.17	1.15	1.09	0.77	0.77	1.17	1.22	1.37	
<b>Total Rate</b>	<b>24.15</b>	<b>25.09</b>	<b>22.24</b>	<b>22.22</b>	<b>23.34</b>	<b>27.92</b>	<b>27.49</b>	<b>28.31</b>	<b>29.36</b>	<b>29.96</b>	<b>33.93</b>	
(Total CVP Rate is total of Town, School, County, and CVP)												
<hr/>												
Equalization Ratio - (assessment percentage based on fair market value using recent sales)												
	<b>96.90%</b>	<b>88.60%</b>	<b>100.00%</b>	<b>101.20%</b>	<b>100.00%</b>	<b>96.3%</b>	<b>95.3%</b>	<b>100.0%</b>	<b>107.8%</b>	<b>107.4%</b>	<b>97.8%</b>	

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Town Rate	\$ 4.41	\$ 4.35	\$ 4.35	\$ 4.35	\$ 4.39	\$ 4.39	\$ 4.49	\$ 4.49	\$ 4.54	\$ 4.44	\$ 4.09	\$ 4.57	\$ 4.33	\$ 4.04	\$ 4.45	\$ 5.08	\$ 5.05	\$ 5.06	\$ 5.10	\$ 5.10	\$ 5.94
School Rate	\$ 18.36	\$ 19.16	\$ 20.63	\$ 21.10	\$ 22.06	\$ 18.96	\$ 20.77	\$ 18.02	\$ 20.65	\$ 17.98	\$ 16.74	\$ 16.85	\$ 14.86	\$ 14.81	\$ 15.30	\$ 18.75	\$ 18.95	\$ 19.60	\$ 20.29	\$ 20.97	\$ 23.63
County Rate	\$ 1.80	\$ 2.03	\$ 1.80	\$ 1.82	\$ 1.95	1.98	2.26	\$ 2.28	\$ 2.40	\$ 2.14	\$ 1.96	\$ 2.19	\$ 1.86	\$ 2.20	\$ 2.44	\$ 3.00	\$ 2.72	\$ 2.88	\$ 2.80	\$ 2.67	\$ 2.99
Total Rate	\$ 24.57	\$ 25.54	\$ 26.78	\$ 27.27	\$ 28.40	\$ 25.33	\$ 27.52	\$ 24.79	\$ 27.59	\$ 24.56	\$ 22.79	\$ 23.61	\$ 21.05	\$ 21.05	\$ 22.19	\$ 26.83	\$ 26.72	\$ 27.54	\$ 28.19	\$ 28.74	\$ 32.56



## 2014 Tax Rate Comparison

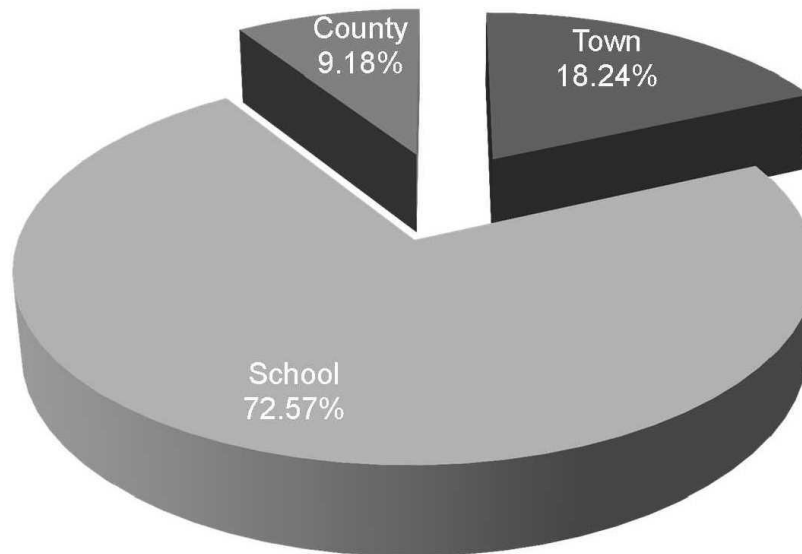
### TOWN OF HOPKINTON

	2013 Tax Rate	2014 Tax Rate	\$ Change	% Change
Town	5.10	5.94	0.84	16.47%
School	20.97	23.63	2.66	12.68%
County	2.67	2.99	0.32	11.99%
<b>TOTALS</b>	<b>28.74</b>	<b>32.56</b>	<b>3.82</b>	<b>13.29%</b>

### VILLAGE PRECINCTS

	2013 Tax Rate	2014 Tax Rate	\$ Change	% Change
Contoocook	1.22	1.37	0.15	12.30%
Hopkinton	0.48	0.41	(0.07)	-14.05%

Town, School, & County Tax Rate for 2014 - \$32.56





## 2014 Gross Appropriation Comparison

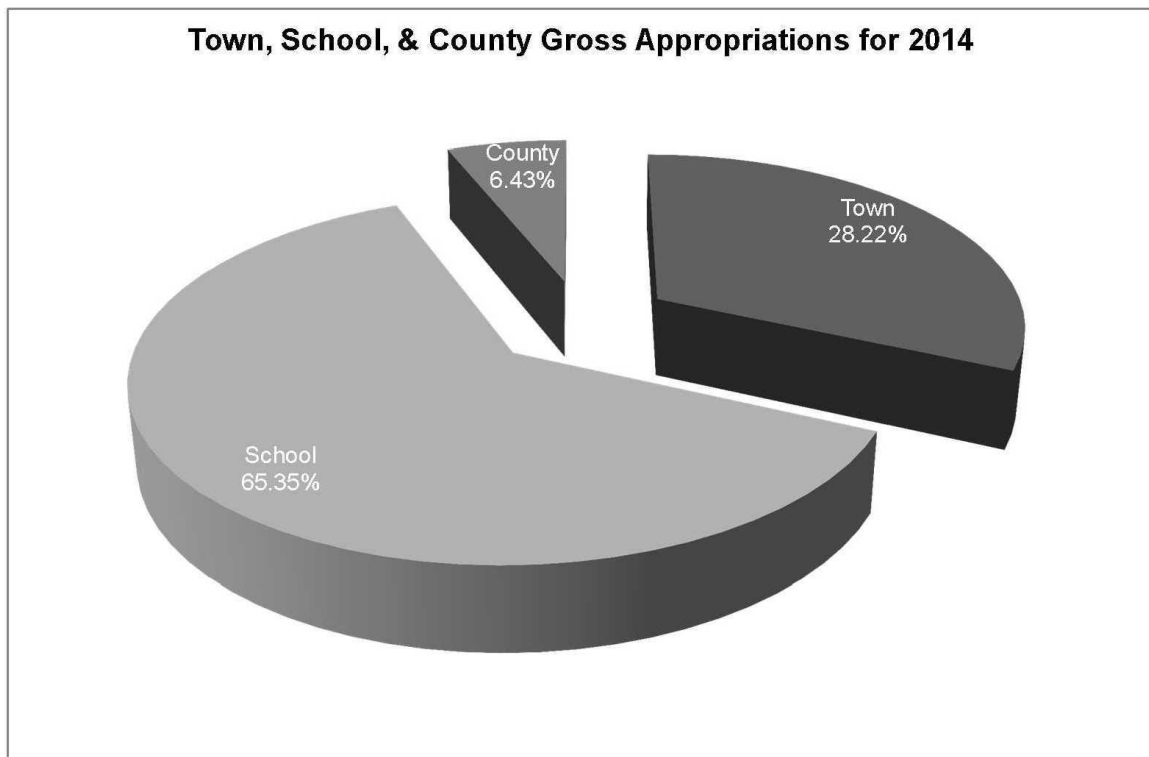
### TOWN OF HOPKINTON

	2013 Gross Appropriation	2014 Gross Appropriation	\$ Change	% Change
<b>Town</b>	7,698,339	9,463,148	1,764,809	22.92%
<b>School</b>	17,828,494	18,564,769	736,275	4.13%
<b>County</b>	<u>1,753,942</u>	<u>1,826,679</u>	<u>72,737</u>	<u>4.15%</u>
<b>TOTALS</b>	<b>27,280,775</b>	<b>29,854,596</b>	<b>2,573,821</b>	<b>9.43%</b>

**NOTE:** 2013 Town appropriation includes \$1,300,000 for Highway Garage.  
 2014 Town appropriation included \$ 2,995,000 for Fire Station

### VILLAGE PRECINCTS

	2013 Gross Appropriation	2014 Gross Appropriation	\$ Change	% Change
<b>Contoocook</b>	395,950	400,600	4,650	1.17%
<b>Hopkinton</b>	94,780	94,742	(38)	-0.04%



## NH Employment Security – Hopkinton Information

### Community Profiles

### Hopkinton, NH



Community Contact **Town of Hopkinton**  
**Neal A. Cass, Town Administrator**  
**330 Main Street**  
**Hopkinton, NH 03229**

Telephone **(603) 746-3170**  
 Fax **(603) 746-2952**  
 E-mail **selectmen@hopkinton-nh.gov**  
 Web Site **www.hopkinton-nh.gov**

Municipal Office Hours **Monday through Thursday, 8 am - 5:30 pm, Friday, 8 am - 12 noon; Town Clerk, Tax Collector: Monday through Friday, 8 am - 4:30 pm**

County **Merrimack**  
 Labor Market Area **Concord NH Micro-NECTA**  
 Tourism Region **Merrimack Valley**  
 Planning Commission **Central NH Regional**  
 Regional **Capital Regional Development Council**  
 Development  
 Election Districts  
 US Congress **District District 2**  
 Executive Council **District District 2**  
 State Senate **District District 15**  
 State **Merrimack County District 10**  
 Representative

**Incorporated:** 1765

**Origin:** This area was first granted by the Massachusetts government in 1735 as New Hampshire Number 5, one in a line of settlements between the Merrimack and Connecticut Rivers. The settlers, who were from Hopkinton, Massachusetts, renamed the town New Hopkinton. The town was incorporated as Hopkinton by the New Hampshire governor and council in 1765. Setting the pattern for future towns, settlers were required to build homes, fence in their acreage, plant it with English grass, and provide a home for a minister, all within seven years. Contoocook village, a substantial portion of the town, was named for a tribe of Penacook Indians who once lived there, as was the Contoocook River which flows through the town.

**Villages and Place Names:** Contoocook, Hatfield Corner, Tyler, West Hopkinton, Barton's Corner, Drew Lake, Blackwater District, Gould Hill District

**Population, Year of the First Census Taken:** 1,715 residents in 1790

**Population Trends:** Population change for Hopkinton totaled 3,370 over 53 years, from 2,225 in 1960 to 5,595 in 2013. The largest decennial percent change was a 35 percent increase between 1960 and 1970, also, 28 and 25 percent increases, respectively over the next two decades. The 2013 Census estimate for Hopkinton was 5,595 residents, which ranked 59th among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2013 (US Census Bureau):** 129.3 persons per square mile of land area. Hopkinton contains 43.3 square miles of land area and 1.8 square miles of inland water area.

<b>MUNICIPAL SERVICES</b>		<b>DEMOGRAPHICS</b> <i>(US Census Bureau)</i>		
Type of Government	<b>Selectmen</b>	Total Population	Community	County
Budget: Municipal Appropriations, 2014-2015	<b>\$9,463,148</b>	2013	<b>5,597</b>	<b>146,761</b>
Budget: School Appropriations, 2013-2014	<b>\$13,709,836</b>	2010	<b>5,589</b>	<b>146,445</b>
Zoning Ordinance Master Plan	<b>1964/12</b>	2000	<b>5,412</b>	<b>136,716</b>
Capitol Improvement Plan	<b>2002</b>	1990	<b>4,816</b>	<b>120,618</b>
Industrial Plans	<b>Yes</b>	1980	<b>3,861</b>	<b>98,302</b>
Reviewed By Boards and Commissions	<b>Planning Board</b>	1970	<b>3,007</b>	<b>80,925</b>
Elected:	<b>Selectmen; Library; Cemetery; School; Budget</b>	Demographics, American Community Survey (ACS)		
Appointed:	<b>Planning; Conservation; Zoning; Recycling; Recreation; Economic Development</b>	2008-2012		
Public Library	<b>Hopkinton Town</b>	Population by Gender		
		Male:	<b>2,981</b>	Female: <b>2,627</b>
		Population by Age Group		
		Under age 5		<b>265</b>
		Age 5 to 19		<b>1,121</b>
		Age 20 to 34		<b>628</b>
		Age 35 to 54		<b>1,723</b>
		Age 55 to 64		<b>886</b>
		Age 65 and over		<b>985</b>
		Median Age		<b>45.1 years</b>
		Educational Attainment, population 25 years and over		
		High school graduate or higher		<b>95.9%</b>
		Bachelor's degree or higher		<b>55.7%</b>
		<b>ANNUAL INCOME, 2012</b> <i>(ACS 2008-2012)</i>		
		<i>(Inflation Adjusted Dollars)</i>		
		Per capita income		<b>\$40,580</b>
		Median family income		<b>\$88,796</b>
		Median household income		<b>\$84,911</b>
		Median Earnings, full-time, year-round workers		
		Male		<b>\$53,806</b>
		Female		<b>\$45,656</b>
		Individuals below the poverty level		<b>4.2%</b>
		<b>LABOR FORCE</b> <i>(NHES - ELM)</i>		
		Annual Average	2003	2013
		Civilian Labor Force	<b>2,927</b>	<b>2,942</b>

Curbside Trash Pickup	<b>Private</b>
Pay-As-You-Throw Program	<b>Yes</b>
Recycling Program	<b>Voluntary</b>
Telephone Company	<b>Fairpoint; TDS Telecom</b>
Cellular Telephone Access	<b>Yes</b>
Cable Television Access	<b>Yes</b>
Public Access Television Station	<b>No</b>
High Speed Internet Service:	
Business	<b>Yes</b>
Residential	<b>Yes</b>

Employed	<b>2,837</b>	<b>2,820</b>
Unemployed	<b>90</b>	<b>122</b>
Unemployment Rate	<b>3.1%</b>	<b>4.1%</b>

**PROPERTY TAXES** *(NH Dept. of Revenue Administration)*

2013 Total Tax Rate (per \$1,000 of value)	<b>\$28.74</b>
2013 Equalization Ratio	<b>107.4</b>
2013 Full Value Tax Rate (per \$1,000 of value)	<b>\$30.74</b>
2013 Percent of Local Assessed Value by Property Type	
Residential Land and Buildings	<b>88.7%</b>
Commercial Land and Buildings	<b>7.4%</b>
Public Utilities, Current Use, and Other	<b>3.8%</b>

**HOUSING** *(ACS 2008-2012)*

Total Housing Units	<b>2,431</b>
Single-Family Units, Detached or Attached	<b>2,176</b>
Units in Multiple-Family Structures:	
Two to Four Units in Structure	<b>135</b>
Five or More Units in Structure	<b>53</b>
Mobile Homes and Other Housing Units	<b>67</b>

**EMPLOYMENT & WAGES**

*(NHES - ELM)*

Annual Average Covered Employment	2003	2013
Goods Producing Industries		
Average Employment	<b>271</b>	<b>312</b>
Average Weekly Wage	<b>\$612</b>	<b>\$907</b>
Service Providing Industries		
Average Employment	<b>1,252</b>	<b>1,029</b>
Average Weekly Wage	<b>\$663</b>	<b>\$750</b>
Total Private Industry		
Average Employment	<b>1,523</b>	<b>1,341</b>
Average Weekly Wage	<b>\$654</b>	<b>\$786</b>
Government (Federal, State, and Local)		
Average Employment	<b>298</b>	<b>298</b>
Average Weekly Wage	<b>\$614</b>	<b>\$862</b>
Total, Private plus Government		
Average Employment	<b>1,821</b>	<b>1,638</b>
Average Weekly Wage	<b>\$647</b>	<b>\$800</b>

**EDUCATION/CHILD CARE FACILITIES**

*(NH Dept. of Education)*

Schools students attend:	<b>Hopkinton operates grades K-12</b>	<b>SAU 66</b>		
Career Technology Center(s):	<b>Concord Regional Technology Center</b>	Region: <b>11</b>		
Educational Facilities	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>
Grade Levels	<b>P K 1-6</b>	<b>8-Jul</b>	<b>12-Sep</b>	<b>8-Jun</b>
Total Enrollment	<b>479</b>	<b>127</b>	<b>299</b>	<b>14</b>
2014 NH Licensed Child Care Facilities (Bureau of Child Care Licensing):	Total Facilities: <b>4</b>	Total Capacity: <b>95</b>		
Nearest Community/Technical College:	<b>NHTI-Concord</b>			
Nearest Colleges or Universities:	<b>New England; Magdalen; UNH School of Law</b>			

**LARGEST BUSINESSES**

**PRODUCT/SERVICE**

**EMPLOYEES**

**ESTABLISHED**

<b>McLane's</b>	<b>NE distribution center</b>	<b>200</b>
<b>Yankee Book Peddler</b>	<b>Wholesale book distributor</b>	<b>220</b>
<b>Hopkinton School District</b>	<b>Education</b>	<b>160</b>
<b>Milton CAT</b>	<b>Heavy machine equipment</b>	<b>65</b>
<b>Camp Methodias</b>	<b>Childrens' camp</b>	<b>60</b>

**HMC Corporation**

**Sawmill machinery**

**48**

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

Road Access	US Routes	<b>202</b>
	State Routes	<b>9, 103, 127</b>
Nearest Interstate, Exit	<b>I-89, Exits 4 - 6</b>	
	Distance	<b>Local access</b>
Railroad		<b>No</b>
Public Transportation		<b>No</b>
Nearest Public Use Airport, General Aviation		
<b>Concord Municipal</b>		
Runway		<b>6,005 ft. asphalt</b>
Lighted?	<b>Yes</b>	Navigational Aids? <b>Yes</b>
Nearest Airport with Scheduled Service		
<b>Manchester-Boston Regional</b>		
	Distance	<b>28 miles</b>
Number of Passsenger Airlines Serving Airport		<b>4</b>
Driving distance to selected cities:		
Manchester, NH		<b>22 miles</b>
Portland, ME		<b>114 miles</b>
Boston, MA		<b>72 miles</b>
New York City, NY		<b>277 miles</b>
Montreal, Quebec		<b>237 miles</b>

**COMMUTING TO WORK**

*(ACS 2008-2012)*

Workers 16 years and over	
Drove alone, car/truck/van	<b>84.2%</b>
Carpooled, car/truck/van	<b>4.8%</b>
Public transportation	<b>0%</b>
Walked	<b>0.5%</b>
Other Means	<b>0.5%</b>
Worked at home	<b>9.9%</b>
Mean Travel Time to Work	<b>25.9 minutes</b>
Percent of Working Residents: <i>(ACS 2008-2012)</i>	
Working in community of residence	<b>26.4%</b>
Commuting to another NH community	<b>67.9%</b>
Commuting out-of-state	<b>5.7%</b>

**RECREATION, ATTRACTIONS, AND EVENTS**

- X**Municipal Parks
- YMCA/YWCA
- X**Boys Club/Girls Club
- X**Golf Courses
- Swimming: Indoor Facility
- Swimming: Outdoor Facility
- Tennis Courts: Indoor Facility
- X**Tennis Courts: Outdoor Facility
- Ice Skating Rink: Indoor Facility
- Bowling Facilities
- X**Museums
- Cinemas
- Performing Arts Facilities
- X**Tourists Attractions
- X**Youth Organizations (i.e., Scouts, 4-H)
- X**Youth Sports: Baseball
- X**Youth Sports: Soccer
- X**Youth Sports: Football
- X**Youth Sports: Basketball
- Youth Sports: Hockey
- X**Campgrounds
- X**Fishing/Hunting
- X**Boating/Marinas
- X**Snowmobile Trails
- Bicycle Trails
- X**Cross Country Skiing
- X**Beach or Waterfront Recreational Area
- X**Overnight or Day Camps
  
- Nearest Ski Area(s): **Pat's Peak**
  
- Other: **Covered Bridge; Hopkinton State Fair; Outdoor Ice Skating Rink; Elm Brook Park; Hawthorne Forest; John Brockway Nature Preserve; Farmer's Market; Myron Chase Wildlife Sanctuary; Stevens Trail; Beech Hill Farmstand & Ice Cream Barn; Contoocook River Forest; Spirit Skateboard Park; Kimball Pond Cabins; Hopkinton-Everett Lake; Gould Hill Orchard; Russells Organic Blueberry Farm; Smith Pond Bog**

**Notes**

# Town Officials and Employees



## Elected Town Officials

### **SELECT BOARD:**

George A. Langwasser, Vice Chair	Term Expires 2015
Sara Persechino	Term Expires 2016
Ken Traum	Term Expires 2016
James O'Brien, Chair	Term Expires 2017
Sue B. Strickford	Term Expires 2017

### **BUDGET COMMITTEE:**

David O'Keeffe	Term Expires 2015
Michael Vance	Term Expires 2015
Richard Horner	Term Expires 2016
Janet Krzyzaniak, Chair	Term Expires 2016
Richard Houston	Term Expires 2017
Stephen Lux, Jr.	Term Expires 2017
Ken Traum	For the Select Board
Thomas O'Donnell	For the Hopkinton Village Precinct
Donald Houston	For the Contoocook Village Precinct
David Luneau	For the School Board

### **CEMETERY TRUSTEES:**

Donald Lane	Term Expires 2015
Christine Hamm	Term Expires 2016
Susan Lawless	Term Expires 2017

### **LIBRARY TRUSTEES:**

Peter Gagnon	Term Expires 2015
Barry Needleman, Chair	Term Expires 2015
Nancy Skarmas	Term Expires 2016
Elaine Loft	Term Expires 2017
Emilie Burack	Term Expires 2017

### **MODERATOR:**

Bruce Ellsworth	Term Expires 2016
Tim Britain, Assistant	Appointed by the Moderator

### **SUPERVISORS OF THE CHECKLIST:**

Carol McCann	Term Expires 2016
Jean Lightfoot	Term Expires 2018
Virginia Haines	Term Expires 2020

### **TOWN CLERK/TAX COLLECTOR:**

Charles Gangel	Term Expires 2016
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**TREASURER:**

Bonita Cressy	Term Expires 2017
Nancy Remick, Deputy	Appointed

**TRUSTEES OF TRUST FUNDS:**

Christine B. Hoyt	Term Expires 2015
Christine Barton	Term Expires 2016
James Lewis	Term Expires 2017

**Appointed Town Officials****(Appointed by the Select Board unless otherwise noted)****CENTRAL NH REGIONAL PLANNING COMMISSION:**

Clarke Kidder	Term Expires 2017
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**CHIEF OF POLICE:** Stephen Pecora**CONSERVATION COMMISSION:**

Erick Leadbeater	Term Expires 2015
Jed Merrow, Treasurer	Term Expires 2015
Leland Wilder, Chair	Term Expires 2015
Ronald Klemarczyk	Term Expires 2016
Robert Knight	Term Expires 2016
Douglas Giles	Term Expires 2017
Cleve Kapala	Term Expires 2017
Alternates:	
Robert LaPree	Term Expires 2015
Vacant	Term Expires 2016

**ECONOMIC DEVELOPMENT COMMITTEE:**

Byron Carr	Term Expires 2016
Richard Horner	Term Expires 2017
LeeAnne Vance	Term Expires 2017
Mark Beaudoin	Term Expires 2018
Meredith Astles	Term Expires 2018
Jim O'Brien	For the Select Board

**EMERGENCY MANAGEMENT DIRECTOR:** Stephen Pecora**FINANCE DIRECTOR:** Deborah Gallant**FIRE CHIEF:** Douglas Mumford**FOREST FIRE WARDEN (Recommended by Select Board-Appointed by State):** Sean Weldon

**DEPUTY FOREST FIRE WARDENS (Recommended by Forest Fire Warden):**

Christopher Boudette	Matthew Cox	Christopher Gow
Ryan Hughes	Kevin Culpon	Thatcher Plante
Sean Weldon	Douglas Mumford	Nate Martel
Jeff Yale	Steve Reale	

**GREENER HOPKINTON COMMITTEE:**

Chris Aslin	Barbara Fales	Brenda Lewis
Nancy Jackson-Reno	Mary Leadbeater	Bethann McCarthy, Chair
Sharon Rivard	Sara Persechino, For the Select Board	

**HEALTH OFFICER:** Neal Cass**HIGHWAY SUPERINTENDENT:** John Thayer**HOPKINTON-WEBSTER REFUSE COMMITTEE:****Hopkinton Representatives:**

Rich Houston	Term Expires 2015
Arthur Cunningham	Term Expires 2016
Frank Davis	Term Expires 2017

**Webster Representatives:**

Sally Embley	Term Expires 2015
Ellen Kontinos-Cilley	Term Expires 2016
Mike Greenwood	Term Expires 2017
Harold Janeway, Alternate	Term Expires 2015

**HUMAN SERVICES ADVISORY COMMITTEE:**

Jim Hersey	Term Expires 2015
Betsy Wilder	Term Expires 2015
Allita Paine	Term Expires 2016
Sue Strickford	Term Expires 2016
Judith Delisle	Term Expires 2017
Luciele Gaskill	Term Expires 2017

**HUMAN SERVICES COORDINATOR:** Marilyn Ceriello-Bresaw**LIBRARY DIRECTOR:** Donna Dunlop**OPEN SPACE COMMITTEE:**

Ester Crowell	Term Expires 2015
Lucia Kittredge	Term Expires 2015
Dijit Taylor, Chair	Term Expires 2016
Ronald Klemarczyk	Term Expires 2017
Robert LaPree	Term Expires 2017
Sara Persechino	For the Select Board

**PLANNING BOARD:**

Jane Bradstreet	Term Expires 2015
Bruce Ellsworth, Chair	Term Expires 2015
Cettie Connolly	Term Expires 2015
Timothy Britain, Vice Chair	Term Expires 2016
Michael Wilkey	Term Expires 2016
Celeste Hemingson	Term Expires 2017
George Langwasser	For the Select Board
Alternates:	
Richard Steele	Term Expires 2015
James Fredyma	Term Expires 2016
Clarke Kidder	Term Expires 2017

**PLANNING DIRECTOR:** Karen Robertson

**RECREATION COMMITTEE:**

Vacant	Term Expires 2015
Jim Lewis	Term Expires 2015
Vernon Miller	Term Expires 2015
Vacant	Term Expires 2016
Ed Kerr, Chair	Term Expires 2016
Jim Martin	Term Expires 2016
Vacant	Term Expires 2017
Mark Newton	Term Expires 2017
Jane Wilson	Term Expires 2017
Cait MacDonald	High School Representative
James O'Brien	For the Select Board

**RECREATION DIRECTOR:** Jessica Bailey Paula Simpkins, Interim

**RECYCLING COMMITTEE:**

Virginia Haines	Term Expires 2015
Mary Leadbeater	Term Expires 2015
Rosalie Smith	Term Expires 2016
Ann Yonkers	Term Expires 2016
Jean Weld	Term Expires 2017
Sara Persechino	For the Select Board
Sally Embley	Webster Representative

**ROAD COMMITTEE:**

Lester Cressy	Term Expires 2015
Michael Coen	Term Expires 2016
Kent Symonds	Term Expires 2016
John Chandler	Term Expires 2017
Dave White	Term Expires 2017
Ken Traum	For the Select Board
John Thayer, Highway Superintendent (ex-officio)	

**SENIOR RECREATION COUNCIL:**

Janet Krzyzaniak	Term Expires 2015
Joanne Woodward, Chair	Term Expires 2015
Marilyn Ceriello-Bresaw	Term Expires 2016
Gloria Symonds	Term Expires 2016
June Garvin	Term Expires 2017
Elaine Lambert	Term Expires 2017
Jon Hunt	Term Expires 2017

**SEWER COMMITTEE:**

Lloyd Holmes	Term Expires 2015
Richard Strickford	Term Expires 2016
Richard Drescher	Term Expires 2017
Stuart Nelson	Term Expires 2017
George Langwasser	For the Select Board
Steve Clough, Asst. Superintendent (ex-officio)	

**SURVEYORS OF WOOD AND TIMBER:** Ronald Klemarczyk

**TOWN ADMINISTRATOR:** Neal Cass

**REGIONAL PLANNING TRANSPORTATION ADVISORY COMMISSION (TAC):**

John Thayer	Term Expires 2017
Neal Cass	Alternate

**ZONING BOARD OF ADJUSTMENT:**

Janet Krzyzaniak, Chair	Term Expires 2015
Greg Mcleod	Term Expires 2015
Dan Rinden	Term Expires 2016
Toni Gray	Term Expires 2017
Charles Koontz	Term Expires 2017

Alternates:

Vacant	Term Expires 2015
Jessica Scheinman	Term Expires 2016
David Brock	Term Expires 2017

**HOPKINTON 250<sup>TH</sup> ANNIVERSARY CELEBRATION COMMITTEE**

Louise Carr, Chair	Roxanne Benzel	Donald K. Lane
Steve Lux Jr.	Mark Newton	Ricardo Rodriguez
Ann Wayland	Sara Persechino, For the Select Board	

**KIMBALL LAKE PROPERTY STUDY COMMITTEE**

Louise Carr	Ed Kerr	Chris Lawless, Chair
Heather Mitchell	Glenn Smart	Lee Wilder
Jessica Bailey, Recreation Director (ex-officio)		

**SOLID WASTE DISPOSAL STUDY COMMITTEE**

Art Cunningham, Chair	Mike Byrne	Tom Congoran
Denis Goddard	Richard Horner	Geoff Mirantz
Scott Zipke		

**Town Employees****(FT- Full-time, PT-Part-time, PTS-Part-time Seasonal)****ADMINISTRATION**

Town Administrator (FT)	Neal Cass
Finance Director (FT)	Deborah Gallant
Planning Director (FT)	Karen Robertson
Admin. Assessing Asst.( FT)	Robin Buchanan
Asst. Town Clerk/Collector (FT)	Carol Harless
Asst. Town Clerk Collector (PT)	Kathryn Keith
Finance Clerk (PT)	Bonnie Cressy
Code Enforcement Officer (PT)	John Pianka
Sexton (PTS)	Norman Miner

**PUBLIC SAFETY – POLICE DEPARTMENT**

Police Chief (FT)	Stephen Pecora
Sergeant (FT)	William Simpson
Corporal (FT)	Robert Arseneault(Retired 3/31/14), Thomas J. Hennessey
Patrol Officer (FT)	Richard Montgomery, Brian O'Connor, James Huard, Michael Lobsinger
Patrol Officer (PT)	Phillip Hill
Administrative Asst. (PT)	Melissa Courser
Animal Control Officer (PT)	Nathaniel Martel

**PUBLIC SAFETY – FIRE DEPARTMENT & AMBULANCE**

Fire Chief (FT)	Douglas Mumford
Deputy Chief (PT)	Jeffrey Yale
LT/Firefighter/Paramedic (FT)	Kevin Culpon, Ryan Hughes
Capt./Firefighter/Paramedic (FT)	Nathaniel Martel
Firefighter/EMT-I (FT)	Matthew Cox, Christopher Gow, Thatcher Plante

**HIGHWAYS AND BUILDINGS & GROUNDS**

Highway Superintendent(FT)	John Thayer
Asst. Supt.-Highways (FT)	Robert McCabe
Asst. Supt.-Bldg&Grnds. (FT)	Greg Roberts
Mechanic (FT)	Kent Barton
Highway Equip. Operator II (FT)	Daniel Blanchette, Brian Cayer, Michael Henley
Highway Equip. Operator I (FT)	Adam Pearson
B&G Equip. Operator I (FT)	Thomas John Geer, Garrett Hoyt

Custodian (PT)	Kim Drew
B&G Equip. Operator I (PTS)	David Story
Highway Equip. Operator I (PTS)	John Poole

### **SANITATION - WASTEWATER/MSW/TRANSFER STATION**

Environmental Supt.(FT)	Stephen Clough
MSW Facility Supervisor (FT)	Jolene Cochrane
MSW Facility Operator (FT)	Christina Crawford
MSW Facility Attendent (PT)	Joseph Crawford, Robert Davis, Tammy Junkins, Katherine Alcott

### **HEALTH/WELFARE**

Human Services Coordinator (FT)	Marilyn Ceriello-Bresaw
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### **CULTURE AND RECREATION – RECREATION DEPARTMENT**

Recreation Director (FT)	Jessica Bailey
Interim Recreation Director (PT)	Paula Simpkins
Recreation Clerk (PT)	Sara Darby
Kimball Pond Staff (PTS)	Emma Donahue, Aiden O'Brien, Sara Nadeau, Robert Jenkins, Madison Bergethon, Kendall Bergethon, Shannon Nadeau, Alexandra Crocker, Bryanna Thibeault
Summer Camp Staff (PTS)	Cameron Givens, Callie Chase, Rose Reinacher, Catherine MacDonald, Robert Parker, Christopher Barnard, Elizabeth Hancock, Peter Sawitsky

### **CULTURE AND RECREATION – LIBRARY**

Library Director (FT)	Donna Dunlop
Reference Librarian (FT)	Karen Dixon
Children's Librarian (PT)	Leigh Maynard
Reference Librarian (PT)	Elissa Barr, Charlotte DeBell, Emily Welsh (resigned June, 2014)
Circulation (PT)	Barbara Diaz, Laura MacKenzie, Nancy Raymond

# **Minutes of the 2014 Annual Town Meeting**



## MINUTES OF THE ANNUAL TOWN MEETING MARCH 15, 2014

Moderator Gary Richardson called the 249<sup>th</sup> Annual Meeting of the Town of Hopkinton to order on March 15, 2014 at 9:10 a.m. in the Hopkinton Middle/High School Gymnasium. Police Chief Steve Pecora led the Pledge of Allegiance and Kathy Donohoe sang The Star Spangled Banner. The Moderator introduced the members of the Select Board: Jim O'Brien (Chair), George Langwasser (Vice Chair), Sue B. Strickford, Sara Persechino and Ken Traum. Other town officials introduced were Neal Cass, Town Administrator and Deborah Gallant, Finance Director. Chris Boldt of Donahue, Tucker and Ciandella PLLC was introduced as the town's legal counsel. The Moderator then introduced Assistant Moderator Bruce Ellsworth and Chuck Gangel, Town Clerk/Tax Collector.

Select Board Member Sara Persechino introduced the concept of the upcoming Hopkinton Sestercentennial (250<sup>th</sup> anniversary) celebration to take place in 2015.

Former State Representative Christine Hamm acknowledged the many years of public service given to our town and state by Former State Representative Derek Owen. She presented a certificate of appreciation from the Hopkinton Select Board honoring Mr. Owen's service beginning in 1982 on the Hopkinton Conservation Commission leading the way dealing with environmental issues.

State Senator Sylvia Larsen then spoke of the twenty-eight years of service State Representative Gary Richardson has given as Hopkinton Town Moderator. She read a New Hampshire State Senate Resolution congratulating Mr. Richardson for his dedication. Select Board Chair Jim O'Brien then presented Mr. Richardson with an engraved gavel from the town.

Moderator Richardson introduced the Supervisors of the Checklist: Virginia Haines, Carol McCann and Jean Lightfoot. He also recognized the high school custodial staff for their support, Steve Lux for providing and operating the sound system and the Fire Department Explorers for helping with the set-up for the meeting.

The Moderator then reviewed the procedural rules of the meeting, indicating that the typical vote is by voice vote, but that a yes/no ballot may be requested, if signed by at least five people present at the time of request.

Moderator Richardson then announced the results of the March 11, 2014 official ballot portion of Town Meeting:

**Article 1: – Election of Officers** – All were elected without opposition.

**Select Board Members–Two for 3 Year Term:** Jim O'Brien – 323, Sue B. Strickford – 353

**Moderator – One for 2 Year Term:** Bruce B. Ellsworth - 375

**Supervisor of the Checklist – One for 6 Year Term:** Virginia Haines – 367

**Treasurer – One for 3 Year Term:** Bonita A. Cressy – 363

**Budget Committee Member–One for 1 Year to fill unexpired term:** Michael Vance – 309



**Budget Committee Members—2 for 3 Year Term:** Richard Houston—337, Stephen Lux, Jr.—299

**Library Trustees – Two for 3 Year Term:** Emilie C. Burack – 334, Elaine Loft – 346

**Cemetery Trustee – One for 3 Year Term:** Susan Lawless – 351

**Trustee of Trust Funds – One for 3 Year Term:** Jim Lewis – 33 (Write-in Candidate)

**Article 2: - Zoning Amendment – adopted.**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board (4-0) for the Town of Hopkinton Zoning Ordinance as follows:

Amend Section III, 3.10 Personal Wireless Service Facilities so that it is consistent with the revisions to NH RSA 12-K, which exempt collocation on or modifications to an existing structure from review by the Planning Board, unless the collocation or modifications cause a “substantial change” to the structure. A determination of the extent of change is to be made through a process involving the issuance of a building permit. **Yes - 283 No - 41**

**Article 3:** The Moderator recognized Select Board Chair O'Brien who moved the following: **“that the Town raise and appropriate the sum of \$ 2,995,041 (gross budget) for the planning, design, construction and equipping of a renovation to the Contoocook Fire Station and to authorize the issuance of not more than \$2,995,041 of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA 33), as amended; to authorize the Select Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Select Board 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; and to authorize the Select Board to take any other action or to pass any other vote relative thereto.”**

Select Board Vice Chair Langwasser seconded the motion. It was noted that a 2/3 vote is required on this article.

The Moderator opened the floor for discussion and amendment of the motion. Mr. O'Brien presented a PowerPoint presentation outlining the inadequacies of the current station as being the reason that the Select Board has brought this article forward for town vote. Warrant Articles passed at the past two Town Meetings appropriating funds to research the feasibility and develop conceptual plans for upgrading our fire station. The report of the 2010 Fire Station Study Committee pointed out the inadequacies of the current station and resulted in the recent planning process. Among the changes since construction of the current station in 1974, are the number of personnel, size of equipment, rules and regulations and onsite medical care for residents. The population, number of fire calls, and number of EMS calls have greatly increased. Neighboring towns also benefit from our department, and those services bring in revenue to our town.

Mr. O'Brien noted that the Select Board is recommending the modernization of the existing facility as opposed to building a new facility for safety and convenience. Locating a new station on Public Works Road off of Maple St. would require fire vehicles to often go through Fountain Square, which is a safety concern. The cost of building a new facility, rather than modernization,

would be higher. Fire Station access to residents is also a factor in the current plan as well as a strong desire to keep the station centrally located and visible. Various organizational standards were taken into consideration in terms of design for the upgraded station.

Deficiencies to be addressed include:

- storage of protective equipment which currently must be replaced at a cost of \$1,750 in half the expected time period because decontamination of equipment is not functionally available currently.
- Training space is not adequate presently and would be made available on the second floor.
- Bunk space for rest is currently near apparatus bays, which generates fumes and unsafe conditions in general.
- General storage has been taken up by larger pieces of equipment, which has become hazardous and impractical. The new facility has another bay available.
- The new facility will serve as the Emergency Operations Center, when the need arises.
- The new design would be ADA compliant, including elevator access to the second floor.
- Medical supplies need to be secured and stored properly.
- Community medical services will increasingly be offered to townspeople.
- Fitness and wellness is an issue, which would be addressed with adequate space in the new facility.

The construction manager, working with the Select Board, has used architectural designs and other variables to put together a "guaranteed maximum price". This allows for a savings if costs are reduced from the maximum price, but protects the town from costs above the maximum. Energy considerations include a pellet fuel system, LED lighting, improved windows and doors, which meet or exceed state energy codes, and improved insulation. The bond/note is a 20 year note and the interest rate is estimated at 4.499%. In 2015, the tax impact is estimated at \$0.43 per thousand and will decrease as payments continue.

Mr. O'Brien continued by addressing several common questions that have been asked:

- The cost per square foot of modernization is about \$157.60 vs. \$200.00 per square foot for new construction of the same building.
- The cost of building the highway garage vs. the fire station involves completely different buildings made of different materials, requiring different standards of construction. There is 63% finished space in the proposed fire station and 14.7% finished space in the highway garage.
- The use of a construction management firm allows for the guaranteed maximum price and generally allows the ability to keep costs down.
- The wood pellet system was assessed as allowing for a payback in approximately 13 years versus an oil system.

Mr. O'Brien summarized the multi-year project performed by the groups involved, working with the Hopkinton Fire Department in identifying the best solution to an outmoded facility.

Moderator Richardson then announced that the motion was open for further discussion and amendment.

Jane Schoch acknowledged the needs of the fire department. Having owned a community business for 40 years, Mrs. Schoch stated that the total cost was more than it should be. Jeff Taylor spoke in support of the project, although not being enthused about the cost. He questioned the operating costs of the new building. Mr. O'Brien replied that the doors, windows, and insulation would be upgraded. In terms of solar energy use, Mr. O'Brien stated that the payback would take too long and drive up costs. Jeff Mirantz asked whether there was a backup system for the pellet boiler. Mr. O'Brien noted that municipalities have a priority in supply of pellets. Mr. Mirantz then asked about impact on homeowners insurance related to the material used for the construction of the fire station. Mr. O'Brien replied that the Town relies on the expertise of the designers and builders involved, and he does not know whether the materials used to construct the station have a bearing on homeowner's insurance. Dave Boughton complimented all who have been involved in the project. He questioned the life expectancy of the new building, to which Mr. O'Brien replied in the range of 40 years. Then Mr. Boughton questioned the concept of medical care being offered at the station, which Mr. O'Brien pointed out is already being provided and is encouraged by area medical facilities. Peter Yunich spoke to this expenditure serving the needs of the entire community. He voiced frustration of the capacity that the community has in terms of taxation level, noting the average age, population and school enrollment trends. He noted the need for funds for the roads, civic projects to be addressed, and asked for a vote allowing money for the betterment of all of the town. He spoke in strong commitment for the fire station project.

Moderator Richardson then explained that this being a bond issue, the polls must be open for one hour, (noting the time at 10:35 a.m.). The vote was by written yes/no ballot. After those present had voted, the polls remained open and the meeting continued.

After the required one hour of the polls being open, the Moderator announced that any who hadn't yet voted on Article 3 needed to do so. No one moved to vote and the Moderator declared the polls closed and instructed the Assistant Moderator to have the Ballot Clerks count the ballots.

354 voted requiring a 2/3rds vote of 236 to pass.

**The Moderator declared the motion adopted by the necessary two-thirds majority with a vote of: Yes-264, No-90.**

### **Motion to Reconsider Article 3**

Janet Krzyzaniak moved to reconsider Article 3 as adopted. The article was seconded. Mrs. Krzyzaniak encouraged voters to vote in the negative.

**The Moderator called for a voice vote and declared the motion defeated.**

The Moderator announced that he had failed to mention that Bonnie Cressy is assisting the Supervisors of the Checklist as Ballot Clerk.

**Article 4:** The Moderator recognized Select Board Member Ken Traum who moved the following: **“that the Town raise and appropriate \$ 5,901,688 for general municipal**

**operations. This article does not include special or individual articles addressed.** The article was seconded by Select Board Member Sue Strickford.

Mr. Traum presented a PowerPoint presentation on the proposed budget including an overview of the impact of all the articles to be discussed at the meeting. He first recognized the Select Board's challenge in balancing the need for town services and the impact on property taxes. He thanked the Town Administrator, Finance Director, Department Heads, committee members and Trustees, for their assistance and patience throughout the process. Mr. Traum pointed out that the estimated tax rate results in a 2.9% increase, with roughly half due to the first annual payment related to the new highway garage. Four major factors make up the impact to the tax rate. They are the operating budget, warrant articles, revenues from other than property taxes, and use of the fund balance. He outlined the major changes in the operating budget including anticipated health and dental cost increases effective July 1, 2014, increase in NH Retirement costs despite a decrease in the total number of full-time employees by one in the Town Clerk/Tax Collector's office, a proposed 3% increase on average in the employee merit pool, a substantial increase in the costs of assessing services because this is the final year of the five year cycle of assessing property values, and reduction in the Cemetery budget due to using the perpetual care funds to offset costs. These items resulted in a budget change of \$185,000, which is almost the total amount of the increase of \$194,677 or 3.41%.

To give the big picture, Mr. Traum stated that the goal is to keep the Capital Reserve Fund expenditures fairly level at approximately \$400,000. Again, the fire station would have no effect in 2014. In terms of revenue changes other than property taxes, the payment in lieu of taxes (PILOT) line is down as the Hopkinton Fair Association will now be paying full taxes, which will be apportioned to the school, county and town, thereby decreasing the town revenue roughly \$20,000. Also, motor vehicle and building permit revenues have increased such that the overall total revenues are estimated to increase \$128,000 which equals 4.7%. Mr. Traum stated that the Select Board is proposing to use \$180,000 fund balance to reduce taxes, leaving an estimated fund balance at end of calendar year of \$1,042,943. Thus, the Select Board and Budget Committee are recommending a \$0.15 increase in the property tax rate - roughly 2.94%.

**Amendment to the Operating Budget:**

Select Board Member Ken Traum moved **“that the motion on the floor be amended by replacing the amount \$5,901,688 with the amount \$5,953,388, a \$51,700 increase.**

Select Board Vice Chair George Langwasser seconded the motion.

Mr. Traum explained that the Select Board is seeking to amend the original budget to add \$51,700 for increased costs due to the harsh winter. The town budget is for the calendar year, and the highway budget is already overspent in terms of salt, sand, electricity, heat, overtime and part-time plowing. This increase would add approximately \$.078 to the tax rate.

There was no further discussion.

**The Moderator called for a voice vote and declared the motion amended.**

Discussion continued on the motion as amended.

David Feller questioned the increase in the personnel administration expense. Mr. Traum replied that the employee merit increase pools accounts for most of that total. Mr. Feller also asked about the economic development line and noted that the EDC did not have a report in the Town Report. Select Board Chair O'Brien noted that the committee exists, yet there is no plan for any additional expenditure this year.

There was no further discussion or amendment.

**The Moderator called for a voice vote on the motion as amended which reads "that the Town raise and appropriate \$ 5,953,388 for general municipal operations. This article does not include special or individual articles addressed." He declared the Article adopted as amended.**

**Reconsideration of Article 4:**

Janet Krzyzaniak moved to reconsider Article 4 as amended, which the Moderator described as having the effect of preventing the article from being brought back again later in the meeting. The motion was seconded.

**The Moderator called for a voice vote and declared the motion defeated.**

**Article 5:** The Moderator recognized Select Board Vice Chair George Langwasser who moved the following: **"that the Town raise and appropriate the sum of \$ 379,000 to be placed in previously established Capital Reserve Funds as follows:**

<u>Capital Reserve Accounts</u>	<u>Amount</u>
Fire Department Vehicle and Equipment Acquisitions	\$ 20,000
New & Replacement Equipment & Vehicles for the Public Works and Highway Dept.	165,000
Replacement & Equipping of Ambulance	100,000
Police and Fire Radio and Related Equipment Replacement	2,000
Transfer Station Equipment & Facilities	30,000
Police Cruiser and Accessories Equipment	27,000
Library Replacement Building Systems	10,000
Dam Maintenance and Construction	10,000
Renovations to the Town Hall	15,000
<b>TOTAL</b>	<b>\$ 379,000"</b>

The motion was seconded by Select Board Member Sara Persechino.

The Moderator opened the floor for discussion and amendment of the motion.

Dave Boughton asked why the item amount for ambulance was increased to \$100,000. Mr. Langwasser explained that each year reductions are made when possible to help the tax rate. This was done last year requiring an increase this year. Merle Dustin asked about the amount set aside for Town Hall renovations in terms of bathroom improvements. Mr. Langwasser acknowledged the need for funds to comply with ADA requirements. The hope is that the funds will be used to start planning for major improvements such as access to the building and so forth. There was no further discussion or amendment.

**The Moderator called for a voice vote and declared the motion adopted.**

**Reconsideration of Article 5**

Janet Krzyzaniak moved to reconsider Article 5, seconded by Tom Krzyzaniak.

**The Moderator called for a voice vote and declared the motion defeated.**

**Article 6:** The Moderator recognized Select Board Member Sue Strickford who moved the following: **“that the Town raise and appropriate the sum of \$ 30,000 to be placed in previously established Expendable General Trust Funds as follows:**

<b><u>Expendable General Trust Funds</u></b>	<b><u>Amount</u></b>
<b>Town Facilities Maintenance</b>	<b>\$ 15,000</b>
<b>Recreational Facilities Maintenance</b>	<b>5,000</b>
<b>Hopkinton Library Technology Fund</b>	<b>5,000</b>
<b>Library Building Maintenance</b>	<b><u>5,000</u></b>
<b>TOTAL</b>	<b>\$ 30,000”</b>

The motion was seconded by Select Board Chair Jim O’Brien.

There was no discussion or amendment.

**The Moderator called for a voice vote and declared the motion adopted.**

**Article 7:** The Moderator recognized Select Board Member Sara Persechino who moved the following: **“that the Town raise and appropriate the sum of \$ 95,000 for the purpose of offsetting the cost of collection and disposal of residential solid waste and such other direct costs as budgeted annually and to authorize the withdrawal of this sum from the Pay by Bag Fund (Special Revenue Fund) established for this purpose at the 2010 Town Meeting to fund this appropriation. No funds to be raised by taxation.**

The motion was seconded by Select Board Member Ken Traum.

The Moderator opened the floor for discussion and amendment of the motion.

David Boughton questioned how much was currently in the fund under discussion. Ms. Persechino replied that there is currently \$105,723.48 in the fund. Mr. Boughton moved to insert after the number \$95,000 the phrase "or the balance of the fund at the close of business on March 14, 2014, whichever is greater". The Moderator recognized Town Administrator Neal Cass. Mr. Cass stated that several years ago, a similar motion was passed and the Department of Revenue disallowed the amendment because it wasn't an exact amount. His suggestion was to state the specific amount. Mr. Boughton withdrew his amendment in order to replace it with

**Amendment to motion:**

**David Boughton moved “that the amount in the motion be changed from \$95,000 to \$105,000”.**

The motion was seconded by Skip Gorman.

Mr. Boughton explained that his intent was to use as much funds as possible to offset current expenses. Mrs. Persechino stated that the Select Board from her perspective was in favor of the amendment. The total in the Pay-by-Bag Fund was only \$95,000 when the Warrant Article was written, but now the balance is just over \$105,000.

There was no further discussion on the amendment.

**The Moderator called for a voice vote and declared the amendment adopted.**

There was no further discussion on the main motion.

**The Moderator called for a voice vote on the motion as amended which reads, “that the Town raise and appropriate the sum of \$ 105,000 for the purpose of offsetting the cost of collection and disposal of residential solid waste and such other direct costs as budgeted annually and to authorize the withdrawal of this sum from the Pay by Bag Fund (Special Revenue Fund) established for this purpose at the 2010 Town Meeting to fund this appropriation. No funds to be raised by taxation.” He declared the motion adopted as amended.**

**Article 8:** The Moderator recognized Marion Paxton who moved the following: **“that the Town rescind Article 19 as amended that was approved at the March 2010 Hopkinton Town Meeting. Passage of this new 2014 Warrant Article will end the so called “Pay by Bag” trash disposal program in its entirety. Cancellation of “Pay by Bag” will become effective on April 21, 2014.**

The motion was seconded by Merle Dustin.

The Moderator opened the floor for discussion and amendment of the motion.

Mrs. Paxton noted that this program has been unpopular with many in the community. She stated that the mandated aspect is unfair and that the town citizens are intelligent enough to make the decision for themselves. She also cited the inherent unfairness of Webster residents not having to use the green bags.

Denis Goddard defined pay-by-bag as the definition of a successful government program, with tongue in cheek. He noted that the landfill budget went down this year by over 7.5%. Also, he pointed out that there are alternatives to recycling. He did suggest perhaps stickers or coupons may be a remedy to the use of the green bags themselves. Barbara Beeler stated that she had seen a septic truck unloading cargo in the rear portion of the Transfer Station. Mrs. Paxton did suggest that she has spoken with people who now contract with a trash collector from a different town. She suggested that we are now sending our trash elsewhere and not taking care of it ourselves. Mary Leadbeater pointed out that the percentage of trash going into recycling has increased each year. Lois Mrozek stated that originally this seemed like a good idea, however, there is difficulty in finding the bags themselves. She has noted that full trucks are dumping regular bags. Jody Russell acknowledged that double bagging is not good for the environment. Also, she has noticed that people from Webster bring trash from elsewhere to dump here. Frank Davis stated that buying bags once per week cost more than what was saved in dumping fees. Wendy Koch does not like the price of the bags. Elaine Loft spoke that she was saddened that people wanted to stop the program rather than perhaps revise the program. She suggested looking at other options. Larry Donahue suggested that the Recycling Committee take a look at the benefits of single stream recycling, such as what Bow offers. Wendy Koch suggested a solution to the current bags would be welcomed.

The Moderator announced that there is a request for a written yes/no ballot on this motion, signed by five people, and noted that there is no requirement to keep the polls open for an hour.

The Moderator called for a vote by written yes/no ballot. After all had voted, the Ballot Clerks counted the ballots.

**The Moderator reported 110 Yes votes and 159 No votes and declared the motion defeated.**

**Motion to reconsider Article 8**

Mary Leadbeater moved to reconsider the vote on Article 8. The motion was seconded

**The Moderator called for a voice vote and declared the motion defeated.**

**Article 9:** The Moderator recognized Select Board Member Sara Persechino who moved the following: **“that the Town continue the current price of the Pay-by-Bag bags as follows: 13 gallon bags - \$ 0.75 and 33 gallon bags- \$ 1.25.”**

Select Board Chair Jim O’Brien seconded the motion.

There was no further discussion or amendment.

**The Moderator called for a voice vote and declared the motion adopted.**

The Moderator recognized Tom Congoran. Mr. Congoran spoke of first supporting "Pay by Bag" recycling, but now suggests that the Select Board consider forming a committee to explore other options to present to the town. Votes will continue and the initial goals do not seem to have been accomplished. Select Board Member Sara Persechino replied that the Recycling Committee would probably be the best to discuss possible alterations to the program.

**Article 10:** The Moderator recognized Select Board Member Sue Strickford who moved the following: **“that the Town raise and appropriate the sum of \$ 719 for the purpose of offsetting operational and maintenance costs of the Slusser Senior Center and to authorize the withdrawal of this sum from the Senior Center Rental Fund (Special Revenue Fund) established for this purpose at the 2009 Town Meeting to fund this appropriation. No funds to be raised by taxation.**

Select Board Vice Chair George Langwasser seconded the motion.

Louise Carr asked that the Select Board consider retaining the monies in this fund from the rental of the building, allowing them to accumulate, to build the fund for larger Senior Center projects in the future.

There was no further discussion or amendment.

**The Moderator called for a voice vote and declared the motion adopted.**

**Article 11:** The Moderator recognized Selectman Langwasser who moved the following: **“that the Town accept the reports of agents, officers and committees, heretofore chosen.**

The motion was seconded.



The Moderator recognized David Lancaster, who observed that he had missed only one Town or School Board meeting since moving to town in 1994. He announced, in his traditional way, that this year there are 364 registered voters in attendance with 4,460 registered voters in the Town of Hopkinton, representing 8% in attendance.

Steve Adams spoke of the lack of ability to get local news out to the citizens of town. In particular, he noted the lack of background about candidates for office. He also mentioned missing "Stretch" Kennedy and the inimitable style that he brought to Town Meetings.

Janet Krzyzaniak acknowledged that she would dearly miss Moderator Gary Richardson, (who is retiring after serving the Town as Town Moderator for 28 years), along with support from those in attendance.

There was no further discussion or amendment.

**The Moderator called for a voice vote and declared the motion adopted.**

The Moderator recognized Select Board Chair Jim O'Brien, who moved to adjourn Town Meeting. The motion was quickly seconded.

**The Moderator called for a voice vote and declared Town Meeting adjourned at 12:10PM.**

Those elected to Town office and present were sworn in. Moderator Gary Richardson swore in new Moderator Bruce Ellsworth, and then Mr. Ellsworth swore in the others.

Respectfully submitted,

Charles F. Gangel  
Town Clerk/Tax Collector

## **Notes**

# Administrative Reports



## Report of the Select Board

The Select Board would like to extend our thanks and appreciation to the entire town for another exceptional year. As we spend time reflecting on the year that was, we can't help but look forward to the year ahead and celebrating Hopkinton's 250<sup>th</sup> anniversary with a full year of special events and community activities. We hope that all residents will be able to join friends and neighbors on May 30<sup>th</sup> for our grand celebration which will include a parade and fireworks. In a year of milestones, 2015 also marks the 100<sup>th</sup> anniversary of the Hopkinton State Fair, an event that annually celebrates the beginning of fall, and has grown over the years alongside our community.

The most visual change that everyone has noticed in town over the past year has been the rehabilitation and expansion of the Contoocook Fire Station. Since spring, there has been continuous activity at the site with excavation crews, carpenters, electricians and plumbers working in cooperation with our fire department to ensure that essential operations continue seamlessly during construction. The Board is grateful to the staff of Bonnette, Page and Stone, our construction managers, who have been a pleasure to work with and are delivering great value – and a beautiful building – to our town. We are happy to report that the project is coming in right on schedule and right on budget. The Board is looking forward to hosting an open house celebration for the entire community this spring to celebrate the new station and the work of our outstanding emergency responders.

The Board continues to work with Department Heads and town staff to get a better understanding of, and a plan to address, the major infrastructure needs of the town. One issue that we kept coming back to is the overall condition of our roads, the expense of annual repair and maintenance, and ways for the town to better plan for major road repair projects. With the help of the town's Road Committee and an experienced and talented Highway Department, the Board is confident that we have both the knowledge and experience to be able to prioritize projects and ensure that taxpayer dollars are being well spent. Looking to the future, the difficult balance we face is how to invest enough resources annually in maintaining and rehabilitating our roads, bridges and culverts while ensuring a sustainable municipal tax rate. With over one-hundred miles of town roads, this is an important issue that we will continue to wrestle with for years to come.

Members of the Board are thankful for the contributions of so many who volunteer their time to serve on town committees. From our Human Service Advisory Committee, to Recreation, Recycling and Open Space committees, much of the business and work of town government is accomplished through the collaborative efforts of town staff and the many volunteers who give their time and talents to make Hopkinton a better place. The Board has spent much time this year thinking about the importance of diversifying the tax base, and has asked the economic development committee to refocus efforts on business development in our town.

In addition to all the great work that the town's standing committees accomplish, the Board has appointed several "special committees" to tackle specific projects. The Board would like to recognize these committees for their contributions this year:

- The Kimball Lake Property Committee has been hard at work fundraising for, and restoring the main cabin at Kimball Lake. In support of their efforts, the New Hampshire Preservation Alliance this fall named the cabins one of the seven historic properties to save in all of New Hampshire. It is wonderful to see a group so committed to preserving both a historical town landmark, and promoting access to Kimball Pond and the Hopkinton Greenway Trail system.
- Following the conversation at the 2014 Town Meeting, the Board appointed a special committee to look in detail how the town conducts its trash disposal – including the use of green bags – and make recommendations for the Select Board and town to consider when examining the operations of the transfer station. The committee’s report, which is included in this annual report, provides some interesting analysis for the town to consider as we look for ways to be more efficient in our operations and lower costs for taxpayers, while providing necessary services to our residents.
- The Board is grateful for all the hard work that the Sestercentennial Committee has put into the organizing, planning, and fundraising for the upcoming year’s celebration. Putting all the pieces in place for events that are inclusive and reflective of the past, present, and future of our town is not an easy task. We are confident that the entire town will be proud of their efforts! Be sure to visit [hopkinton250.com](http://hopkinton250.com) for details of all the events throughout the year and how you can be involved.

Lastly, the Select Board would like to recognize the many contributions made by our dedicated and talented staff. Led by Neal Cass, our very capable town administrator, the employees who work on behalf of the residents of our town work day-in and day-out to make our community a better place. The Select Board members feel extremely fortunate to be able to work with such dedicated professionals who consistently go above and beyond for our community.

It is an honor and privilege to be able to serve the town as your Select Board. The Hopkinton community has worked hard to build a vibrant town since its incorporation on January 10, 1765. While there are sure to be many challenges ahead, we also have the benefit of 250 years of history and experience to look back on and learn from.

Please do not hesitate to be in touch with us throughout the year on issues of concern to you. We encourage you to attend our meetings and let us know your opinions on the important issues our community faces. Your input is essential.

Respectfully submitted,  
Hopkinton Select Board

Jim O’Brien, Chair  
George Langwasser, Vice Chair  
Sue B. Strickford  
Sara Persechino  
Ken Traum

## Report of the Town Administrator

One of the exciting parts of my job is the variety of tasks and situations that arise on a regular basis. No day is ever the same. This year has been full of variety, challenges, and successes.

The complete reassessment of the town was completed this past year. Hearings were held with residents and the values finalized by the end of the summer. The overall value of the town dropped 8%. If your individual property also dropped 8%, your share of the tax burden didn't change, if you dropped more than 8% your tax burden decreased, and if you value dropped less than 8% your share of the tax burden increased. Overall, we are finding that values are truly the fair market value property making the burden as fair as possible. As with any revaluation year, there are some properties that aren't correct and those will be addressed through the abatement process.

With the help of volunteer college student Colin O'Keefe, we began the process of reviewing what we do and how we do it. Using the Strengths, Weaknesses, Opportunities, Threats (SWOT) method departments began reviewing all aspects of what we do. A goal for the next year is to continue the process so that we can continue to provide the residents the services they have come to expect with as low a cost as possible.

Much time was spent this year looking at our infrastructure and how we can maintain it with a reasonable cost to taxpayers. We understand that there are needs for roads, bridges and all our infrastructure, and that the tax burden is a struggle for many. We will continue to be diligent in presenting plans that keep both these things in mind in order to continue to move forward as a town.

During the year negotiations were finalized with TDS Telecom giving them a franchise agreement to provide television service to most of the town. We will be negotiating a new contract with Comcast this coming year as the current thirty year old contract expires. Competition should be good for residents.

Throughout this Annual Report you will see many things that are happening all the time. We are fortunate to have a dedicated staff that truly cares about the town and who work hard to provide residents with excellent service. Thank you for all you do. Thank you also to the Select Board for their support and dedication.

It is an honor and a joy to work with the citizens of Hopkinton.

Respectfully submitted,



Neal A. Cass, Town Administrator

# **Department, Board, Committee and Supported Organization Reports**



## Report of the Budget Committee

The purpose of the Budget Committee is “to assist voters in the prudent appropriation of public funds” (RSA32.1). Throughout the year, the committee works toward producing its ultimate assignment: the budgets presented to voters at the March Annual Meetings.

This year, the Budget Committee spent considerable time researching and discussing demographic and economic trends in Hopkinton and the state to better understand the budget and tax increases over the past five years and challenges going forward. We are very fortunate to live in a town and have a school district that provide excellent services. However, these services come at a cost. Over the past five years, the total amount of property taxes raised have increased by more than 15% (the local school portion by more than 22% and the town portion by more than 11%) and the Budget Committee is cognizant of the tax burden that these increases may impose on some residents.

The Budget Committee has been working with the Select and School Boards to forecast budgets for the next ten years and explore ways to limit these increases. This year and in coming years there will be warrant articles for additional funds to repair town roads and bridges many of which have become serious safety issues that need to be addressed. The school budget for next year has the smallest increase in five years and remains almost flat. However, future school budget proposals are also expected to require additional capital project funding.

We encourage each of you to participate in public hearings as well as the School, Town and Precinct Meetings so that you can better understand the services your taxes fund, be aware of additional expenses in future years, and provide us with valuable feedback on the budget amounts.

The budget process is dynamic and comprised of many steps. At monthly meetings (2<sup>nd</sup> Wednesday, 5:30 p.m., Town Hall) four governing bodies provide periodic financial data to the Budget Committee, keeping its members current as to actual expenditures and revenues as well as anticipated activity. As the ‘budget season’ ensues, department heads and administration submit estimated expenses and receipts to their respective governing body which, after multiple reviews and evaluations, create their budget recommendations.

In Hopkinton, the four governing bodies, all advocates of their budgets are: the School Board, Select Board, Contoocook Precinct Commissioners and Hopkinton Precinct Commissioners. Beginning in November, each of these governing bodies presents its proposed budget, along with relevant details to the Budget Committee. The Budget Committee reviews all proposed budgets, analyzes the requests as a whole and balances these requests against a manageable tax load. The committee determines budgets to be presented to the voters.

However, prior to annual meetings, the Budget Committee holds a public hearing. At this event, the Committee’s proposed budgets are reviewed and there is time for comments and questions from the public. After the public hearing, cognizant of public comments expressed, the Budget Committee conducts deliberative sessions, during which it completes its budget recommendations.



The budgets presented in the warrant articles and voted on at Town, School and Precinct Annual Meetings are the Budget Committee's recommendations. The Budget Committee is putting forward its recommended budgets, and now it is up to you, Hopkinton voters, sitting as the town's legislative body, to decide on and approve budgets.

Hopkinton Budget Committee:

Janet Krzyzaniak, Chair

David O'Keeffe, Vice Chair

Richard Horner

Richard Houston

Stephen Lux

Michael Vance

Donald Houston, For the Contoocook Village Precinct

Thomas O'Donnell, For the Hopkinton Village Precinct

David Luneau, For the School Board

Ken Traum, For the Select Board

## **Report of the Capital Area Fire Compact**

The 2014 annual report is prepared for the Board of Directors of the Capital Area Mutual Aid Fire Compact as a summary of general activities and events occurring through December 31, 2014. It is also provided to the Town Offices of the Compact's member communities for information and distribution as desired.

The Compact provides 24/7 emergency dispatch service to its twenty-two member communities. This service is contracted with the City of Concord Fire Department's Communications Center. Dispatched calls totaled 21,889 in 2014, an increase of 5.2% from the previous year. The detailed activity report by town/agency is attached.

The 2014 Compact operating budget was \$ 1,083,930. Funding of all Compact operations is provided by the member communities. We continue to apply for State and Federal Grant Funds when available. During 2014 we were awarded a grant of \$25,124 to improve care to bariatric patients. This grant provided for a cache of equipment to be deployed to assist our member communities in transporting patients who are too big for conventional equipment. We also received a grant of \$499,403 for communication system improvements. Work funded by this grant will begin during 2015. Work is still ongoing on a \$19,500 grant for a continuity of operations plan to formalize our backup operations with the Lakes Region Mutual Fire Aid. The Compact has received a total of \$1,332,741.54 in grant funding since 2007.

Two radio transmitter sites were added during 2014 to improve communications for the communities in our coverage area. One site is on South Bow Road in Bow near the Hooksett town line and the other is on Craney Hill in Henniker. We now have transmitter sites in seven locations with more improvements planned for the upcoming year. These changes will result in better radio communications and greater reliability.

The Chief Coordinator responded to 560 incidents throughout the system in 2014, and provided command post assistance on those mutual aid incidents. He also aids all departments with response planning, updating addressing information, and represents the Compact with several organizations related to public safety.

Compact Officers serving during 2014 were:

President, Chief Ray Fisher, Boscawen  
Vice President, Chief Jon Wiggin, Dunbarton  
Secretary, Chief Alan Quimby, Chichester  
Treasurer, Assistant Chief Dick Pistey, Bow

The Training Committee chaired by Assistant Chief Dick Pistey, with members Chief Peter Angwin, Deputy Chief Matt Cole and Deputy Chief Jon France assisted departments with mutual aid exercises. These combined drills provide valuable training in the delivery of mutual aid services.

The Central New Hampshire HazMat Team represents 58 Capital Area and Lakes Region area communities and is ready to assist or respond to hazardous materials incidents in our combined area. Hazardous Materials Team Chief Bill Weinhold encourages all communities to participate in the Regional Emergency Response Commission (REPC) planning programs and to take advantage of hazardous materials training for local departments.

A major storm event occurred during November that resulted in record call volumes for the dispatch center. The storm impacts began at 3:00 PM on November 26<sup>th</sup> and continued until midnight on November 29<sup>th</sup>. During this time period Fire Alarm handled 1,825 telephone calls and dispatched 727 incidents. An additional 144 incidents were handled by Compact departments and reported to Fire Alarm after the storm was over.

Chief Dick Wright retired from the Compact in June of 2014. Chief Wright served as Chief Coordinator of the Compact for 41 years, 16 of them as a volunteer, and 25 years as a full time employee. Dick was a knowledgeable and dedicated leader. In addition to his extraordinary service to the Compact, he served on countless boards and committees that have shaped the fire service in New Hampshire. Chief Wright continues to be an important asset to the Compact and I appreciate his efforts to make the transition as easy as possible for me.

All departments are encouraged to send representation to all Compact meetings. Your input is needed. The Compact was created for the mutual benefit of member communities and active participation is a necessity to ensure the needs of all are being met.

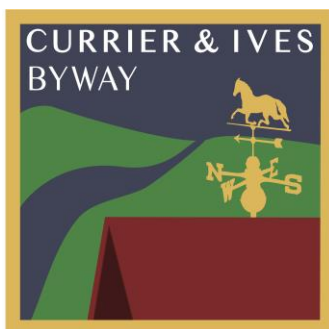
I am pleased to have been selected as the Chief Coordinator. I invite anyone with questions or comments to contact me. I thank all departments for their cooperation. Please contact any Compact Officer or the Chief Coordinator, if we may be of assistance.

Keith Gilbert, Chief Coordinator  
CAPITAL AREA FIRE COMPACT

## Capital Area Fire Compact Incidents

<i>2013 Incidents vs. 2014 Incidents</i>				
ID #	Town	2013 Incidents	2014 Incidents	% Change
50	Allenstown	641	640	-0.2%
51	Boscawen	189	180	-4.8%
52	Bow	1117	1190	6.5%
53	Canterbury	279	282	1.1%
54	Chichester	404	432	6.9%
55	Concord	7262	7652	5.4%
56	Epsom	811	854	5.3%
57	Dunbarton	219	190	-13.2%
58	Henniker	866	915	5.7%
59	** Hillsboro **	483	915	
60	Hopkinton	1067	1051	-1.5%
61	Loudon	869	1063	22.3%
62	Pembroke	287	286	-0.3%
63	Hooksett	2076	2166	4.3%
64	Penacook RSQ	724	717	-1.0%
65	Webster	152	176	15.8%
66	CNH Haz Mat	8	7	-12.5%
71	Northwood	553	618	11.8%
72	Pittsfield	819	722	-11.8%
74	Salisbury	119	122	2.5%
79	Tri-Town Ambulance	1081	1033	-4.4%
80	Warner	342	301	-12.0%
82	Bradford	202	190	-5.9%
84	Deering	239	187	-21.8%
		20809	21889	5.2%

\* Hillsboro 2013 Incident Total from June 2013 - 2014 full year



## Report of the Currier & Ives Scenic Byway

[www.currierandivesbyway.org](http://www.currierandivesbyway.org)

The Currier and Ives Scenic Byway is a 30-mile long state-designated route that passes through the Towns of Salisbury, Webster, Warner, Hopkinton, and Henniker. It is part of the New Hampshire Scenic & Cultural Byways Program administered by the NH Department of Transportation (NHDOT). The Currier & Ives Scenic Byway Council is a volunteer organization with representatives from each of the five

Byway towns. Byway Council members are appointed by their Select Board.

In 2014, the Scenic Byway Council continued its efforts in public outreach and promoting awareness and appreciation of the Currier & Ives Scenic Byway among residents and visitors alike. The Council continues to build organizational capacity and is thankful of its dedicated

volunteers who participate as Council members in the quarterly meetings, annual Byway event, and other projects.

The second annual Currier & Ives Byway Open House was held in November 2014 at the Contoocook Depot. The successful event was attended by many area businesses, local Chamber of Commerce representatives, Select Board members, and residents who gathered to celebrate and show support for the Byway. The Currier & Ives Byway is a local resource for attracting visitors and area residents to travel the byway and enjoy its many small businesses, recreation opportunities, and scenic landscapes.

The Byway Council met with NHDOT staff to discuss the Scenic & Cultural Byways program. As a result, one outcome of the meeting was an update of the Currier & Ives Scenic Byway page on the NHDOT website available at [www.nh.gov/dot/programs/scbp](http://www.nh.gov/dot/programs/scbp).

The Currier & Ives Byway Council meets quarterly on a rotating basis among the five Byway towns. Meetings are open to the public, and all interested parties are welcome. Information is available on the Byway website at [www.currierandivesbyway.org](http://www.currierandivesbyway.org).

## **Report of the Cemetery Trustees**

Hopkinton's three Cemetery Trustees are entrusted with caring for the town's cemeteries. Responsibilities include selling plots, helping families arrange for burials, and managing the upkeep of the cemeteries and cemetery records. There were 23 burials in 2014.

In addition to five active cemeteries (the Contoocook Village Cemetery at the intersection of Main Street and Penacook Road, the Old Hopkinton Cemetery next to the Town Hall, the New Hopkinton Cemetery by Exit 4 off I-89, the Stumpfield Cemetery in the back corner of the Contoocook Village Cemetery, and the Blackwater Cemetery on Dustin Road), the Trustees also oversee the Putney Hill and Clement Hill Cemeteries, as well as three private family burial grounds.

The cemeteries are officially open for burials from May 1 to November 1. During this time, care and upkeep includes ensuring that lawns are mowed; shrubs are clipped; Memorial Garden flowers are planted, weeded and watered; trees and branches are cut; fences and stone walls are maintained; and tombstones are repaired. This past summer, the Trustees were pleased to be able to oversee significant repairs in three cemeteries: Old Hopkinton, Stumpfield and Clement Hill.

In his first year as Sexton, Norman Miner provided invaluable assistance with much of the maintenance work. The Trustees are grateful as well for services received from Ken Soucy of Pinnacle Landscape Services, Jeff Dearborn of Old Yankee Tree Service, Dick Schoch Plumbing, Heating and Air Conditioning; Keith Racine of Cornerstone Cemetery Services, and Kai Nalenz of Gravestone Services of New England.

The Trustees continue to update the cemetery files, with emphasis on the long-term goal of converting the information to a computer database. In an effort to make the records more

complete as well as more accessible, owner and occupant forms have been revised to include additional genealogical information. The Trustees also are in the process of revising the Cemetery Handbook.

In October, the Hopkinton Historical Society presented its fourth Cemetery Walk, this year featuring the lives of many of those buried in the Stumpfield Cemetery. These biennial events serve as a dramatic reminder of the shared history between today's residents and the approximately 6,000 souls who have preceded us in calling Hopkinton home.

Respectfully submitted,  
Christine Hamm, Chair  
Don Lane  
Susan Lawless

## **Report of the Conservation Commission**

Once again, the Conservation Commission had a busy year, working closely with both the Open Space Committee and Trails sub-committee. The Commission provided partial funding for the acquisition of a Conservation Easement on the Daniel and Bernice Dustin property after receiving a wetlands mitigation fund grant from PSNH specifically for that project. The property connects two Bohanan Farm lots already protected by an easement. Boundary markers were placed around several Town-owned conservation properties to help identify the protected land. The Hopkinton Village Greenway Trail was expanded with the construction of a spur trail that runs through the Aqueduct Lot to Putney Hill Road and then down to Dolly Road via a Class VI road that was then named the First Parsonage Trail. A well-attended Grand Opening was held and the Commission would like to thank David and Henrietta Luneau for allowing part of the trail to cross their property and Bryan and Jessica Pellerin for allowing drainage improvements along the trail near Dolly Road. Drainage issues elsewhere on the Greenway trail were addressed with some ditching and a new bridge on the Hawthorne Forest and the installation of a culvert on New Road. Trail Committee members met with local horseback riders to help prevent trail use conflicts. As a result, a new trail was cleared through the Aqueduct Lot to allow equestrian access to Old Putney Hill Road. Committee members also conducted trail maintenance throughout the year. Eagle Scout candidate Grant Kegal constructed a trailhead kiosk for the Greenway Trail at the Kimball Lake parking area and several Commission members also worked on the Kimball Lake cabin restoration project. Commission members started work on a History Walk along the Village Greenway Trail as part of Town's 250<sup>th</sup> anniversary celebration.

Timber harvests were conducted on the Etta Townes Forest, the Beyer Forest and the Aqueduct Lot. Hopkinton Forestry and Land Clearing was high bidder and harvested a total of 155,925 board feet of sawtimber, 1,134 tons of woodchips and 7 cords of firewood, netting the Town Forest fund \$23,751.10. Included with the harvest was the construction of a small parking lot off of Henniker Road on the Beyers Forest to be shared with NH Audubon for their Smith Pond Bog, and opening up a vista on the Aqueduct lot along the new hiking trail.

Unfortunately, the Emerald Ash Borer, an invasive insect that is fatal to ash trees, has been found in Hopkinton. The Commission met with the UNH Co-operative Extension Service and the NH

Division of Forests and Lands to discuss ways to protect ash trees in the village areas. Commission members worked with the NH Fish & Game Department to conduct a fish survey in the Town's streams by electro-fishing. Both warm water and cold water fish species were found and the information gathered could be helpful in future land protection efforts.

The Commission has been having on-going discussions with NH Audubon to implement a joint management program for the Brockway Preserve. Plans to install a footbridge on the old mill dam to improve access to the Preserve were thwarted by an active beaver colony, whose new dam also disrupted drainage along Farrington Corner Road. The State addressed the beaver issue. The Commission sponsored student Alin Leemine for a week at the Berry Conservation Camp in Berlin. Several members were involved with Conservation Easement monitoring on protected lands within the Town as well as the Warner River Scenic Designation program.

Respectfully submitted,

Lee Wilder, <i>Chair</i>	Cleve Kapala	Erick Leadbeater	Ron Klemarczyk
Jed Merrow	Rob Knight	Doug Giles	Bob LaPree, <i>Alternate</i>

## **Report of Central NH Regional Planning Commission**

**28 Commercial Street Suite 3 ❖ Concord, New Hampshire 03301**

**❖ phone: (603) 226-6020 ❖ fax: (603) 226-6023 ❖ internet: [www.cnhrpc.org](http://www.cnhrpc.org)**

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. The Town of Hopkinton is a member in good standing of the Commission.

CNHRPC's mission is to comply with State statute (RSA 36:47) by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC also evaluates developments of regional impact (RSA 36:54-58) and provides data, information, training, and high-quality, cost-effective services to our member communities. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2014, the Central New Hampshire Regional Planning Commission undertook the following local and region-wide activities:

- Provided technical assistance services for member communities, including zoning ordinance development, grant writing assistance, plan review services, local master plan development, capital improvements program development and guidance, hazard mitigation guidance, and planning board process training.
- Completed or maintained Hazard Mitigation Plan update development assistance for four communities and continued activities for Plan development for three other communities through funding from the NH Department of Homeland Security, Emergency Management (NH HSEM) and the NH Department of Environmental Services (NH DES).

- Completed the development of the Central/Southern NH Comprehensive Economic Development Strategy (CEDS) in coordination with the CEDS Steering Committee and the Southern NH Planning Commission.
- Completed the development of the draft Central NH Regional Plan. The Regional Plan is an advisory document that communities may use as a resource when updating their own municipal Master Plans. The three-year project was part of a statewide effort by all nine New Hampshire Regional Planning Commissions.
- Assisted the Currier and Ives Byway Council with its member towns of Henniker, Hopkinton, Webster, Warner and Salisbury. In 2014, the Council continued its efforts in public outreach and promoting awareness through hosting the second annual Currier and Ives Scenic Byway open house and updating the Currier and Ives Scenic Byway page on the NHDOT website.
- Continued Fluvial Erosion Hazard (FEH) planning activities, including coordinating a public information meeting for the Turkey and Soucook Rivers FEH assessment results for five communities in June and developing Piscataquog River feature maps and data tables for one community through funding from the NH Department of Environmental Services (NH DES).
- Completed the preparation of the draft Central NH Region Broadband Plan under the NH Broadband Mapping and Planning Program.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). John Thayer is the Town's TAC Representative.
- Offered its member communities a Road Surface Management System (RSMS) program, through transportation planning activities, which provides an overview and estimate of a municipal road system's condition and the approximate costs for future improvements.
- Completed over 200 traffic counts in the region as part of its annual Transportation Data Collection Program.
- Assisted five communities with the preparation of Transportation Alternatives Program (TAP) grant applications for pedestrian and bicycle improvement projects.
- Continued to support an enhanced volunteer driver program (VDP) in our region that was established in November 2011 through CNHRPC's 2010 Coordinated Transportation Plan efforts. In 2014, the VDP provided over 7,000 rides to seniors and people with disabilities for essential medical appointments and vital services that help the residents of our region remain independent. The goal of the planning effort was to reduce transportation costs for those in need while increasing coordination between existing transportation providers. For more information, visit [www.midstatercc.org](http://www.midstatercc.org).
- Tracked state highway paving projects and coordinated with municipalities to ensure annual repaving and lane striping met community needs, with a particular emphasis on bicycle and pedestrian safety.
- Provided assistance to seven communities with Safe Routes to School (SRTS) projects including grant writing, comprehensive travel plan preparation, and technical assistance for infrastructure projects.
- Conducted monthly Park & Ride vehicle occupancy counts at seven New Hampshire Park and Ride locations around the region as part of CNHRPC's transportation planning work program.
- Provided assistance to the Regional Trails Coordinating Council, a coalition of local rail

trail and shared-use path groups roughly in the Salem-Manchester-Concord corridor. The group has continued to work to implement the Regional Trails Plan that was completed in 2013. Activities included developing a logo, purchasing trail marker signs, coordinating trail groups, and other activities to promote the use and development of rail trails in the region.

- Provided assistance to NH Department of Transportation's (NHDOT) Bicycle and Pedestrian Transportation Advisory Committee (BPTAC), advising NHDOT on bicycle and pedestrian related matters. BPTAC activities included various projects such as level of traffic stress analysis, lane striping policies, and the development of a statewide bicycle and pedestrian traffic counting program.
- Continued to acquire, update, and utilize Geographic Information Systems (GIS) data for planning, cartography, and analysis across all projects.

For additional information, please contact the CNHRPC staff or visit us at [www.cnhrpc.org](http://www.cnhrpc.org). CNHRPC Commission meetings are open to the public and interested citizens are encouraged to attend.

## Report of the Hopkinton/Webster Recycling Committee

The big news in local recycling for 2014 came from the Transfer Station as they greatly expanded the number of items that could be recycled as well as adopting changes for items that we've been recycling for years. They added or changed things as fast as paper brochures could be updated, so the most reliable source of information is online at [www.hopkinton-nh.gov](http://www.hopkinton-nh.gov); click on Trash & Recycling. If you still have questions, ask the staff and they will be very happy to help. They also have an email list for sending recycling updates, holiday schedule reminders, and event flyers to you. To sign up for their email alerts, contact [greentowns@tds.net](mailto:greentowns@tds.net) and ask to be added to the list.

April showers rained out the Earth Day roadside trash clean-up day, so it was extended to the following weekend. But hardy workers still turned out both weekends to get blue bags and cleaned up when the weather was better – 112 bags were passed out in Webster and 130 in Hopkinton. The Lions Club once again picked up bags for those who didn't want to travel to the Transfer Station. For the first time we conducted a raffle, asking pickers to post a photo of themselves with their full Blue Bags on our Facebook page and randomly choosing one as the winner. Many local businesses donated items or gift certificates to complete the wonderful basket and also pitched in with company crews to help with the clean-up in their off-hours.

The special Blue Bags that can be thrown away for free at the Transfer Station are available year-round at the Town Hall, so if you want to help clean up your neighborhood, you don't have to wait for the organized clean up in the spring. Thanks to all who already work year-round!

Members of the Hopkinton High School Interact Club came to several meetings to discuss their concerns with problems with the single stream recycling at the school. The Committee was heartened by the students' determination to try to fix the problems.



The Committee planned an event for America Recycles Day, November 15, earlier in the month to tie in with Halloween. However, the timing was bad, so we will rework it to build a bigger attendance at next year's event.

Many Hopkinton residents are loyal recyclers, but there's always room for more. Every item you recycle is one more you don't have to pay to throw out in a green bag. The Town saves money, too, by diverting weight from the tipping fees we pay. We also earn money from recycling, which means fewer tax dollars need to be raised to operate the Transfer Station.

Please remember the "Three Rs" - Reduce, Reuse, and Recycle; and thanks to ALL who recycle!

Respectfully submitted:

Ginni Haines

Mary Leadbeater

Rosalie Smith

Jean Weld

Annie Yonkers

Sara Persechino, For the Select Board

Sally Embley, Webster representative

## **Report of the Hopkinton Rescue Squad**

As expected, 2014 was a busy year for the Hopkinton Rescue Squad. Our volunteers have responded to numerous emergency calls this year, some quite serious in nature, putting our skills and equipment to the test. Outside of our calls, our main focus this year was to spend time maintaining and updating our safety equipment, vehicles and the building.

In addition to the man hours spent responding to calls and the day to day operations of the squad, the members have also spent hundreds of hours organizing and running their annual fundraiser in order to be able to continue to bring the community of Hopkinton, as well as surrounding towns, the heavy rescue services that the Hopkinton Rescue Squad has been providing for 49 years. We feel confident that we have built an organization that has become one of the best equipped heavy rescue teams in the State.

We continue to provide trainings to update and maintain the skills of our members and we are tremendously grateful for all of the support it receives from the community. This year we assisted with the Contocook Carry and participated in the annual Fourth of July parade.

We are proud to be able to continue the tradition of operating the Hopkinton Rescue Squad on a 100% volunteer basis. The year 2015, will mark the Hopkinton Rescue Squads 50<sup>th</sup> Anniversary.

Anyone that is interested in joining us is welcome to attend one of our monthly meetings held in our building on the third Tuesday of every month at 6:00pm. We provide all necessary training to any interested volunteer members.

Respectfully,  
Jake Schoch, Captain

## Report of the Fire Department

The year 2014 has been a year of change for the Hopkinton Fire Department, due in large to the support shown to us by the citizens of Hopkinton in passing the bond for the Contoocook fire station renovation to which the members and myself are truly grateful. The ambulance crew is currently working out of the Hopkinton village station and will remain there until construction is complete sometime late February to mid-March.

This past year we have built on the previous year's increase in training within the fire department with three new members being enrolled and completing their NH Firefighter Level 1 certification class. Two of those members are currently attending an EMT program which will be completed this spring. Our monthly trainings have also continued without fail for all members to attend in order to keep their skills sharp.

Although 2014 proved to be a high call volume year with 1,054 incidences, calls for service were down slightly from last year's number of 1,067. Our roads and highways sadly took the lives of two people in Hopkinton during the year. Please always remember to stay alert and wear your seatbelt when traveling.

As a reminder, please change your smoke and carbon monoxide detector batteries and make sure your residence is numbered in order to expedite our services in the case of an emergency.

At this time I would like to thank the men and women of the Hopkinton Fire Department for their dedication and service to their community. I would also like to thank the families for their understanding and support of our members when they abruptly leave home to respond to help others.

Respectfully submitted,  
Douglas Mumford, Fire Chief

### Hopkinton Fire Department 2014 Calls

Type of Call	No.	Type of Call	No.
Medical Aid Calls (including motor vehicle accidents)	716	Structure Fires	9
Fire Alarm Activations	41	Vehicle Fires	4
Brush and Non-permit Burns	8	Other Fires	19
Service Calls/Assist Public/ Good Intent Call	202	Hazardous Conditions (no fire)	50
Cover Truck	7	Paramedic Intercepts	24
Chimney Fires	12	Calls handled by Mutual Aid	8

## Report of the Forest Fire Warden

Brush related fires started in April this year when the snow left us. Hopkinton Fire responded to 9 incidents in 2014 involving brush. We assisted in Mutual Aid fires in Concord, Deering, and Henniker. There were 2 suspicious fires in the Mast Yard State Forest in April and June and are still under investigation. Over 14 acres of woodlands were scorched by fire this year in

Hopkinton. State Forest Rangers and I, wish to promote Safe Burning Practices with education year round. A permit to kindle **MUST** be obtained even when raining, unless there is a 100 foot diameter of frozen precipitation around the brush you wish to burn. A phone call to the Station at 746-3181 would be appreciated **BEFORE** you burn. Permits are issued on Class 1 (LOW), and Class 2 (MODERATE) Fire Danger days. Daily classification is posted by 10am on the sign next to the carved image of Smokey the Bear, at the Contoocook Fire Station. Also, residents can sign up for free daily information at [www.Nixle.com](http://www.Nixle.com) for time sensitive details about burning, weather and other community safety interests.

The NH Dept. of Resources & Economic Development (DRED) prints an informational pamphlet, which explains in detail: hours, what is and what is not, permitted to be burned. Landowners should **ATTEND** and have **ADAQUATE** means to suppress the fire; you are responsible for damages and suppression costs if your fire gets out of control...

Have a Fire Safe Year!  
Respectfully submitted,  
Captain/Warden Sean Weldon

## Report of the Human Services Department

Breakdown for assistance expenditures in the amount of \$59,322.26 for 2014 are as follows:

Food	\$ 2,750.18 *
Housing	\$27,809.79
Fuel	\$ 6,448.21**
Electric	\$ 961.40
Medical	\$ 938.34
Misc. (transportation)	\$ 2,362.42
Donated Fuel Assistance	\$14,708.12
Donated General Assistance	\$ 3,343.80

\* Individual food vouchers beyond food pantry distribution.

\*\* In addition to the \$50,640.00 in federal fuel assistance allocated to clients in our town.

One hundred and ten households received direct financial assistance. An additional 145 households were assisted by other means. Support and guidance was provided to over sixty five households with Medicare and/or Medicaid issues.

Financial aid is mandated by State Law RSA 165:1 meant to keep individuals and families from falling through the cracks of our fragmented social service network. Pursuant to State Law citizens of our community are assisted and served or as the law states "relieved and maintained". The Town Human Services Department serves as a safety net.

- The Contoocook Carry, organized by Mary and Tom Congoran, has developed into a successful fund raiser for local fuel assistance supported by many generous community members. This program continues to raise money and supply wood each year to be utilized by those in our community who need the warmth and security during our cold winter months. Thank you to Tom and Mary for all your effort and hard work and many thanks to all who have contributed and/or volunteered. Your kindness will be appreciated by many.

- The Hopkinton Food Pantry continues to thrive with the support of the community under the supervision of Tamara Saltmarsh and all her wonderful volunteers. Thanks to all our contributors, we are supporting over 50 families on a weekly basis.
- Our Holiday programs were graciously supported by our community. A bountiful Thanksgiving was provided to 64 households and a Merry Christmas was enjoyed by 84 households. On behalf of the many recipients, we express our deep appreciation to the community for their giving spirit and kindness.
- Other social service programs are gaining awareness in our community. The Back Pack Program provides clothing and school supplies. The Summer Scholarship program provides scholarships for Summer Day camp. The Got Lunch Program provides lunch foods on weekends and over school vacations. Hopkinton Cares will be providing a day of caring on October 17<sup>th</sup>, 2015. Volunteers will be solicited. The plan is to have 250 volunteers in honor of the 250<sup>th</sup> celebration of the Town of Hopkinton completing needed projects throughout the community.
- The Town of Hopkinton now has a Human Services Advisory Committee which meets monthly. Please check the Website for the members and their contact information if you have concerns or ideas.
- No person in our community should be without food, shelter or medical attention. Please do not hesitate to make referrals or inquiries. All information is confidential.

Respectfully submitted,  
Marilyn Ceriello Bresaw, Human Services Coordinator

## Report of the Hopkinton Town Library



The year 2014 was marked by some particularly notable events for the Hopkinton Town Library. Leigh Maynard, who runs our Children's and Youth Services Program, was named NH Children's Librarian of the Year by the NH Library Association, a well-deserved honor. We are very lucky that she is part of our staff and community. We said farewell to longtime Trustee, Chris Hamm, who was instrumental in creating the library we have today. It is not quite the same without her wisdom and energy. Local community member and author, Emilie Burack became our newest Trustee in 2014 and she has been an excellent addition. Donna Dunlop was named an Outstanding Community Partner with the Hopkinton School District, as a result of ongoing collaborative efforts between the schools and the library. Reference Librarian Karen Dixon revamped our website, which is full of great information, a community calendar and links to a range of online resources, including ebooks, online magazines, Consumer Reports, Morningstar Reports and genealogical databases. Check out [www.hopkintontownlibrary.org](http://www.hopkintontownlibrary.org). An especially strong set of programs was also offered this year, including musical offerings, visiting monks, author visits, guest speakers and the annual hot air balloon glow. We also began planning an oral history project to celebrate the Town of Hopkinton's 250<sup>th</sup> anniversary in 2015, working with the Hopkinton Historical Society, building from their "Project Snapshot" initiative.

On a most practical level, we replaced our large boiler with two smaller boilers in a continuing effort to better manage our physical plant. Our energy saving measures will continue in 2015 and beyond.

**Staff and Volunteers:** Highest marks go to our wonderful staff including Reference Librarian Karen Dixon, with part-time librarians Elissa Barr, Charlotte DeBell, Kevin French and Catherine Ryan. Leigh Maynard heads up Children's and Youth Services and the Circulation Department is managed by Laura Mackenzie and Barb Diaz assisted by Nancy Raymond. Emily Welsh moved south with her family this summer and we were sad to see her go. We are also so fortunate to have a group of dedicated and extraordinary adult and teen volunteers. This summer we had teens from the St. Methodios Camp helping with our gardens and we regularly have teens from the high school in for volunteering and job shadowing. Our Friends of the Library group, led by Charlene Betz, runs our annual booksale, supports the beautification of our garden and purchases passes to more than ten area museums for the use of the community. We are thankful for all of them and to the Town of Hopkinton, which we are here to serve.

<i>Statistics</i>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Items Circulated	68,216	67,717	67,476	67,928	70,661
Ebook and EAudiobook Downloads	1,706	2,241	3,556	5,030	5,822
Programs	352	334	324	312	318
Collection: Items added	2,714	2,562	2,695	2,657	2,616
Collection: Items deleted	2,838	1,847	2,369	2,409	1,569
Community Use of Public Spaces	669	636	609	606	653
Gallons of Fuel Used: (from 2006-08 an average of 7658 gallons of fuel were used per year.)	5,142	4,011	4,241	4,544	4,823

Respectfully Submitted: Barry Needleman, Board Chair, Emilie Burack, Peter Gagnon, Elaine Loft, Nancy Skarmeas and Donna V. Dunlop, Library Director

## **Report of the Open Space Committee**

The Open Space Committee was created in 2003, to advise the Board of Selectmen about projects that are worth considering for town funding, through an open space bond passed by voters the same year. The committee works in close collaboration with the Conservation Commission and its Trails Subcommittee. During 2014, the Open Space Committee focused in two primary areas:

- 1. Improving and increasing public access on properties that have been protected by the Town.**
  - Constructed two new trails connecting the Hopkinton Village Greenway to Putney Hill Road (one for foot travel and another for horseback riders).
  - Improved pedestrian access on an old Class VI Road (now named the First Parsonage Road Trail) connecting Putney Hill Road to Dolly Road.

- Helped to maintain the Hopkinton Village Greenway, a 4.5 mile walking trail that connects town forests and conservation lands surrounding Hopkinton Village. This trail opened in 2013 and is enjoyed by many residents.
  - Installed and maintained the canoe/kayak ramp at the Bohanan property.
2. **Considering and protecting several parcels well-suited for open space acquisition.**
- Protected 36 acres of Contoocook River frontage owned by Dan and Missy Dustin with a conservation easement. The property is open to the public and completes protection of a popular walking path that crosses the Bohanan Farm and the Dustin property along the river. This project was completed in partnership with the Five Rivers Conservation Trust and funded by the Aquatic Resource Mitigation (ARM) program of the NH Department of Environmental Services and the Hopkinton Conservation Commission through its Conservation Fund.
  - Reviewed and revised the Selection Criteria and Priorities used by the committee to provide an objective evaluation of prospective properties and their suitability to meet the Town's priorities for open space protection. A copy of these selection criteria is available at the Town Office.
  - Applied the selection criteria to several properties in town owned by interested sellers. Some were ruled out because they didn't meet the criteria closely enough. Others are still under consideration.

We encourage community members to visit the Town's Conservation Lands website. It offers great information on the many protected properties in town and the trails available to enjoy these properties. Very special thanks to Kathy Barnes for her wonderful donated services to improve this website at <http://hopkintonconservationland.org/>.

#### Open Space Committee Members 2014

Dijit Taylor, Chair

Esther Cowles

Lucia Kittredge

Rob Knight

Ron Klemarczyk

Bob LaPree

Sara Persechino, For the Select Board

## Report of the Planning Department

The function of the Planning Department is focused on three primary areas: Building and Inspections, Planning Board and Zoning Board of Adjustment.

The Planning Board (PB) is responsible for review of subdivisions, site plans, conditional use permits, special use permits, and architectural design. During the year 2014, the Planning Board reviewed commercial and residential applications at a rate that was almost less than half the number of applications reviewed the previous year. However, this afforded the Planning Board with the opportunity to work on revisions to the Subdivision Regulations. Revisions included, in certain cases, the requirement of a restoration plan to accompany applications for subdivision; the construction of new streets only for subdivisions creating a minimum of four (4) lots total, and the updating of the Rules of Procedure with respect to the duties and responsibilities of the

Planning, including the procedure by which the Board receives and acts upon applications and communications.

The Planning Board also had an opportunity to hold work sessions/public hearings on Planning Board sponsored amendments to the Zoning Ordinance for the 2015 Annual Town Meeting. Amendments included inserting new definitions, cross-references, language clarifications, and specific uses in which Adult Uses must have a minimum distance from a property line. The following information summarizes the Planning Board activity for the past two years:

	2013	2014	2013	2014
Inspections:				
Plumbing	44	39		
Electrical	107	113		
Mechanical	97	66		
Building	140	183		
Other: Plan Review, Mtgs.	47	28		
Fair Concessions, Amusements	115	48		
Total:	550	477		
Subdivisions			3	1
Lot Line Adjustments			1	2
Site Plan Reviews			8	5
Special Use Permits			1	0
Scenic Road Tree Removal			1	0
Total:			14	8

The Zoning Board of adjustment acts in a quasi-judicial capacity, ruling on the merits of each case to ensure that the Zoning Ordinance is applied fairly and equitable to all property and property owners. The following information summarizes the Zoning Board of Adjustment activity for the past two years:

	2013	2014
Variance	2	3
Special Exception	4	2
Special Use Permit	0	0
Equitable Waiver	0	0
Administrative Appeal	0	1
Motion for Rehearing	0	0
Total:	6	6

Building/Inspections: All applications for permits for construction, electrical, plumbing, gas, mechanical and other activities is reviewed and inspected by the Planning Department for compliance with Town’s ordinances and regulations and the NH State Building Code. The following information summarizes the building and inspections activity for the past two year:

	2013	2014
Residential Units	12	8
Residential additions, conversions, renovations	36	50
Residential/Commercial Accessory Structures	22	19
Commercial/Industrial, additions, conversions, renovations	7	11
Home Businesses/Home Occupations	4	0
Demolitions	2	8
Agriculture, Farming	5	1

Plumbing	25	24
Electrical	95	64
Mechanical	122	50
Other: PWSF, Solar, OWFB, Gov., Signs, etc.	8	15
Total:	338	250

The Department is always available to help residents and business owners understand the Town's ordinances and regulations and how they relate to their property. Information or applications may be obtained at the Town Hall and from the Town's website [www.hopkinton-nh.gov](http://www.hopkinton-nh.gov) or by contacting the Planning Department at (603) 746-4487 or [planzone@hopkinton-nh.gov](mailto:planzone@hopkinton-nh.gov).

### **Planning Board**

Bruce Ellsworth, Chairman  
 Timothy Britain, Vice Chairman  
 George Langwasser, Ex-Officio  
 Cettie Connolly  
 Michael Wilkey  
 Celeste Hemingson  
 Jane Bradstreet  
 Richard Steele, Alternate  
 James Fredyma, Alternate  
 Clarke Kidder, Alternate

### **Zoning Board of Adjustment**

Janet Krzyzaniak, Chairman  
 Charles Koontz  
 Toni Gray  
 Daniel Rinden  
 Gregory McLeod  
 David Brock, Alternate  
 Jessica Scheinman, Alternate  
  
 Karen Robertson, Planning Director  
 John Pianka, Code Enforcement Officer

## **Report of the Recreation Department**

The Recreation Department would like to thank the many volunteers who gave their time to insure the success of numerous programs and special events during 2014. The goal of the Department is to provide quality programming and special events to all our residents and to increase the quality of life in Hopkinton. To achieve this goal, a strong foundation of volunteers is necessary. Every individual person is important and their contributions are greatly appreciated! There are too many volunteers to mention by name, but we recognize the efforts of them all, especially the members of the Recreation Department Committee and the Senior Recreation Council. Your ongoing support of the Recreation Department is appreciated!

### **Hopkinton Recreation Department**

The Recreation Committee and Recreation Director work hard to provide the community with family friendly special events throughout the year. In 2014, the Recreation Department organized: the Funnelator Winter Festival, the Easter Egg Hunt, a Red Cross Babysitting Class, Concert in the Park Event, the 4<sup>th</sup> of July Family Fun Day/Tookie Cookie Bake-off, the Halloween Holler, the Pumpkin Carving, Movie Nights, the Holiday Lights Contest, the Santa Calling Program, the Gingerbread House Workshop, and the Breakfast with Santa, which resulted in a \$500.00 donation to the Human Services Department for Operation Christmas!

Several programs were provided to the community including: Tai Chi, Stained Glass Club, Community Scrapbooking, Adult Volleyball, Youth Lacrosse, Hershey's Track and Field, British



Soccer Camp, Junior Theater, Youth/Adult Swimming Lessons, Water Aerobics, Scienational Workshops, Photography Camp, Sports Camp, Archery, and several adult exercise programs.

Summer Day Camp was again offered providing many families an affordable, safe, and fun-filled experience for their children throughout the summer months. Participants enjoyed time at the beach, several activities & games, as well as field trips to places such as SEE Science Center, Water Country, and Canobie Lake Park. Thank you to our Camp Director and his staff for another very successful and safe summer of smiles!

Thanks also to our Pond staff as the 2014 season was a safe and enjoyable experience for our beach visitors at Kimball Pond.

As we now move into 2015, the Recreation Department has high hopes for the coming year. New programs will be introduced and annual programs improved upon. As the Department grows and new programs are added, the need for volunteers will also grow. If you are interested in more information or would like to join the team, please contact the Recreation Department.

### **Slusser Senior Center**

Established in 2007, the Slusser Senior Center, overseen by the Recreation Department, has grown and flourished with successful programs and activities. It provides a place of community where the joy of friendship and social wellness can reach out to the Hopkinton Senior Community. Its continued growth and success is attributed to the many hours of dedicated service given freely by a large team of volunteers. Some of these include desk attendants, kitchen helpers, council members, decorators, lunch coordinators and many others who take pride in the center. You are very much appreciated!

In June, 2014 the Annual Volunteer Banquet took place and the 2013 Volunteer of the Year Award was presented. Congratulations to the recipients June Garvin and Jon Hunt! Their names have been added to the Volunteer of the Year Award plaque, which hangs in the entryway of the Slusser Senior Center. Seniors who win this award are nominated and voted for by their peers.

During 2014, many established programs at the Slusser Senior Center continued their success including line dancing, bingo, Friday movies, quilting, card making, bridge, dominoes, scrabble, ping pong, billiards, and several exercise programs. Seniors continued to enjoy the Senior to Senior Program with the Hopkinton High School and the Pen-Pal Program with the Harold Martin School 3<sup>rd</sup> graders. Lunch continues to be served every Wednesday, with the support and generosity of businesses, community members, and non-profit groups in the area. Special events include holiday parties and summer barbeques!

Moving forward into 2015, the Recreation Department will be continuing its support of the Slusser Senior Center volunteers and Senior Recreation Council as they work to add and improve programs and events.

Respectfully submitted,  
Jessica Bailey, Recreation Director

## Report of the Police Department

To the Board of Selectmen and the Citizens of Hopkinton, I submit the annual report of the Hopkinton Police Department.

During the past year, we continued our efforts to improve services, while remaining committed to providing a high quality level of community policing. The partnership with community members has helped solve a number of issues. The amount of internet based crimes involving various forms of theft, fraud, and crimes against children continue to increase. Further prevention requires everyone to be aware of the possibility of becoming a target of such acts.

In addition to traditional law enforcement functions, we presented several classes focused on public safety, bicycle safety, women's self-defense, and collaborated with the school district presenting students, information on internet safety, drug and alcohol awareness, peer pressure and decision making, along with safe driving habits, and crime prevention. There was more participation in the prescription drug take back initiative as well. With the heroin and opiate epidemic issue raising concerns on both a local and national level, we will continue our efforts to address the problem and keep the community safe.

The officers continued their training and development, as we worked in accordance with the Police Standards and Training Council and the Attorney General's guidelines on law enforcement procedures. Training included advances in fraud and harassment investigations, updates to the juvenile justice system, as well as changes involving domestic violence cases. In response to escalating traffic concerns that ranged from distracted driving to vehicles and pedestrians sharing the roadway, we applied for and received nearly \$5,000 in grant funding for initiatives focused on safe driving practices and reducing the number of accidents on our roads.

During the past year we responded to over 2,100 calls for service, 82 motor vehicle accidents, and made 167 arrests. Department activity in 2014 included those items listed in the chart.

Corporal Robert Arseneault retired in April after serving 25 years in Hopkinton. We thank Bob for his years of service and dedication.

We are extremely grateful to the citizens for their continued cooperation and support in keeping the community safe. We look forward to celebrating the Town's 250<sup>th</sup> anniversary in the year ahead and commemorating Hopkinton's unique history.

	<u>2013</u>	<u>2014</u>
Total Arrests	196	167
DWI Arrests	19	20
Drug Arrests	33	36
Juvenile Arrests	9	12
Assaults	13	11
Sexual Assaults	3	6
Burglary	5	5
Criminal Mischief	27	24
Domestic Disturbance	32	21
Theft	31	33
MV Collisions	87	82
Citations	541	569
Warnings	5973	5844

Respectfully submitted,  
 Stephen S. Pecora  
 Chief of Police

## **Report for the Department of Public Works Highways-Buildings and Grounds**

Every year seems to bring new challenges and 2014 was no different. Winter brought us a mix of snow and rain storms, with us ending up with approximately average snowfall totals. Summer continued to plague us with what seemed weekly heavy rainstorms which kept us busy repairing roads.

A welcome surprise came in the fall, as we received flood plain money from the state. We put together a plan to repair the failing drainage system on Cedar St. and M.A. Bean and Associates were awarded the bid and all the work was completed by mid-November. Other projects included paving Woodland Dr., Dolly Rd. and Bartons Corner Rd. which will be finished in the spring of 2015.

Transition to our new facility has progressed very well. We are now set up and functioning, providing the Town the service they expect. The facility is operating as well as expected and should serve the Town for years to come.

Buildings and Grounds continue to service Town facilities with pride and dedication. They have provided the Recreation Department and the School with some of the best athletic fields in the area and strive to make them better every year.

The well project at George's Park continued as the well house was built and the pump and controls have been installed. We will tie into the existing irrigation system this spring and will be fully functional for the summer. Thanks to the Building and Grounds crew for their work to complete this project.

I would like to thank all of the Public Works Department personnel for their hard work and support; they are what make this department one of the best in the area.

Respectfully Submitted,  
John Thayer, Superintendent of Public Works

## **Report of the Hopkinton Wastewater Department**

The Hopkinton Wastewater Department continues to serve the residences, businesses, and public institutions in the Contoocook Village area. Millions of gallons of wastewater are treated annually and returned to the Contoocook River. The daily, weekly, monthly, and annual monitoring and testing insured that the water quality of the effluent met all standards. Monthly reports were sent to the New Hampshire Department of Environmental Services and the United States Environmental Protection Agency to verify regulatory compliance. Operational and laboratory inspections were conducted and passed.

The National Pollution Discharge Elimination System General Permit was reissued in 2011. This permit spells out the extensive regulatory Environmental Protection Agency and NHDES requirements. This permit dictates water quality parameters, testing frequencies, discharge limitations, mandatory reporting and record keeping, and an array of other rules that govern the operation and maintenance of the Wastewater Treatment Plant and sewer collection system.

There is a requirement to preform toxicity testing annually, which involves an elaborate protocol utilizing both the plant effluent and the Contoocook River receiving waters. Various laboratory grown organisms must survive for extended periods of time in several different concentrations of samples. This insures that even though the effluent meets all contaminant removal standards that there are also no unknown toxicants. These tests routinely result in 100% survival rates.

There are some new requirements in the permit, such as mandatory electronic reporting to the EPA, that have been implemented. A required plan to investigate, monitor, and maintain the actual collection system has been recently submitted to the regulatory agencies. Manholes will be repaired, lines cleaned, and pipe conditions noted, so that replacement projects can be planned before failures occur. The Capital Improvement Fund for the facility was expanded to include these types of collection system repairs and maintenance at the 2013 Annual Town Meeting.

These changes have required funding, but have not led to significant new expenses in the department. State and federal mandates are always an operational and managerial challenge, but they insure that the residents on the system get optimal service and that waterways like the Contoocook River continue to be natural resources

The Hopkinton Wastewater Department was established in 1985, when the new treatment plant and collection system was put on line. It has operated since then with no significant problems and continues to be a valuable asset to Contoocook Village and the Town of Hopkinton.

Respectfully submitted,  
Steve Clough, Asst. PW Supt., Waste, Town of Hopkinton

## **Report of the Hopkinton/Webster Municipal Solid Waste Facilities**

The Hopkinton/Webster Municipal Solid Waste Facilities have served both towns for 40 years at their current location while adapting to community needs. The towns' "Dump" has evolved into a comprehensive network of environmental services. The 150 acre site now includes a capped, monitored, & maintained closed landfill, a Community Water System, which serves the local neighborhood, a Transfer Station for household trash collection, a Recycling Center, and the infrastructure for an array of proper disposal programs.

Scores of local companies and thousands of residents utilize the facilities year round in one capacity or another. They operate during the scheduled open hours in almost all kinds of weather and maintain a holiday schedule that serves the public either directly on the celebrated day or on the day immediately after. Business emergencies are also accommodated.

Items such as bulbs, batteries, waste oil, and antifreeze are accepted at the Transfer Station and there is a Household Hazardous Waste Collection Day held annually in Henniker for items that cannot be accepted year round. Comprehensive Construction and Demolition Debris Recycling is available. Programs to accommodate avid recyclers are always in the works. Number 5 plastics are accepted, the other plastics are marketed so that caps can be left on, and the rigid Number 2 plastics initiative has been very successful (almost 10 tons in 2014 with a positive revenue stream!). Programs are improved when possible, like chipping brush to create a resource instead of just burning it. Stay tuned, there may even be a small swap shop approved in the near future.

Information on fees, ordinances, recycling, and policies are provided upon request. An email list keeps anyone who is interested informed on programs, events, holidays, and weather alerts. If you have any questions or are looking for something special, please ask the employees.

The MSW Facilities are regulated by the New Hampshire Department of Environmental Services under Solid Waste, Groundwater Management, and Community Water System Permits. There are several annual facility inspections by NHDES, which monitor all aspects of operation, as well as extensive monitoring and inspecting by the Towns' Engineering firm (Nobis Engineering, Inc.). The employees have Solid Waste Certifications, Weigh Master licenses, Water Treatment and Distribution certifications, and are required to take continuing education on an annual basis.

Two fulltime and four part-time employees are responsible for keeping the thousands of tons of materials moving, enforcing all policies, maintaining the infrastructure, and insuring that the entire operation runs smoothly year round. What does this all mean in terms of cost to taxpayers? The Facilities have generated about three million dollars in fees and revenues over the last 10 years! The budget is lower in 2015, than it was in 2005! The millions of dollars in costs spent on bad environmental practices, like burning and landfilling trash will be reduced by 85% by 2016! The entire cost of Recycling infrastructure has been about \$100,000 over the last 25 years and no facility capital expenses are currently planned!

This boils down to about a buck a week in taxes for the average homeowner in Hopkinton or Webster and we're trending in a good direction. Good environmental planning and practices can pay for themselves. Thanks should go out to all of the residents and businesses who make the MSW Facilities a real asset to Hopkinton and Webster.

Respectfully submitted,  
Steve Clough, Asst. PW Supt., Waste, Town of Hopkinton

## **Report of the Hopkinton Sestercentennial Committee**

### **250<sup>th</sup> ANNIVERSARY CELEBRATION COMMITTEE**

The Hopkinton Sestercentennial Committee met throughout the year to coordinate events for our Town's 250<sup>th</sup> anniversary year. Our mission is to strengthen community engagement through increased collaboration and celebration among Hopkinton and Contoocook citizens, businesses, and organizations during our sestercentennial year.

We kicked off Hopkinton's sestercentennial with a re-enactment of the Town Charter signing hosted by the Hopkinton Select Board on January 10, 2015—exactly 250 years after the original charter was signed in 1765.

Moving forward, there will be at least one sestercentennial event a month throughout 2015, including a Grand Celebration Day on May 30<sup>th</sup> featuring fireworks. We hope the full calendar of events\* below provides an intriguing opportunity for you and your family to celebrate Hopkinton's history with your neighbors.

Our sincere appreciation goes out to the individual donors, business sponsors, and community organizations that are making it possible for us to plan a year of celebratory events without using any tax dollars. While the period for sponsorships has closed, you can still support Hopkinton's 250<sup>th</sup> by purchasing commemorative items available at businesses throughout Hopkinton.

For a full list of commemorative items and the locations they're available at, as well as an updated calendar of events, please visit [www.hopkinton250.com](http://www.hopkinton250.com). Even more information will be shared on social media – please “Like” us on Facebook and “Follow” us on Twitter - @hopkinton250.

We look forward to celebrating Hopkinton's 250<sup>th</sup> with you all!

Respectfully submitted,

Louise Carr, Chair

Steve Lux Jr.

Ann Wayland

Roxanne Benzel

Mark Newton

Sara Persechino, For the Select Board

Don Lane

Ricardo Rodriguez

## **Report of the Kimball Lake Cabin Support Committee**

In the early 1930's two brothers, John P. Kimball, and Harold C. Kimball had a vision to create what is known today as Kimball Lake. They also saw an opportunity to provide jobs for people in the town where their family had lived for generations. At a time when jobs were scarce and the Civilian Conservation Corps had yet to be established, Hopkinton men were able to earn 40 cents an hour digging the lake. From 1931 to WWII, the project employed 12 men, headed by Hopkinton resident Ernest Archibald. After finishing the lake the workers built 12 cabins – the

Horseshoe Trail Camps. A brochure advertised the rates as \$1.50 per day per guest, or \$8.75 for the week. For an additional \$5.50 a day a guest could rent a boat and catch his daily limit of a dozen trout.

By the early 1970s, as travel standards changes and the new interstate highway passed south of the lake, the Horseshoe Trail Camps ceased to be used by guests. However, Kimball Lake and the cabins have continued to be part of the picturesque entrance to Hopkinton Village. Harold Kimball died in 1979, leaving the lake, buildings, and surrounding land to the Swiftwater Girl Scouts Council. Finding no use for the property, the Girl Scouts offered it to the town. Today the cabins and lake are used for activities including ice-skating, kayaking, scouting events, and school field trips. In 2013 the walking trails around Kimball Lake were connected with other nearby trails to form the popular Hopkinton Village Greenway, a 4.5 mile greenbelt trail surrounding Hopkinton Village.

Of the original 12 log cabins built, seven have been torn down over the years due to fire or neglect, one is a private residence and the remaining four cabins have fallen into disrepair over the years due to lack of adequate funding. Because of safety concerns, the cabins have been recently closed to the public by the town.

The Board of Selectmen appointed a steering committee in October 2013 to develop a master plan to investigate the condition and potential uses of the Kimball Lake property, taking into consideration economic, environmental and conservation concerns. As of this writing, a dedicated group of local volunteers have worked closely with the Kimball Lake Cabin Committee in making necessary repairs to the large log cabin, making it safe once gain for public use. Funds for materials were made possible by generous donations from local residents and friends of the Kimball Lake Cabins. A local Boy Scout Project provided a kiosk at the Hopkinton Village Greenway Trailhead, which begins at the parking area behind this cabin. Kimball Lake Cabins was selected by the New Hampshire Preservation Alliance for inclusion on its list of 2014 *Seven to Save* properties. This list highlights endangered historic properties with critical preservation needs.

As new donations come in, the next phase will be to replace the roof of the large cabin and to replace the porch on the cabin used by the Boy Scouts. Please consider making a tax-deductible donation to help save an important part of our town's history. No tax dollars have been used on this project.

## **Report of the Solid Waste Disposal Study Committee**

On May 19, 2014, the Board of Selectman of the Town of Hopkinton (“SB”) voted to form the Solid Waste Disposal Study Committee (the “Committee”).

### **The Charge of the Committee from the Select Board:**

*Purpose: To take a “big picture” look at solid waste disposal and determine and review options for the Town and develop a master plan for now and into the future for implementing recommendations. Tax impact, economic impact, and environmental concerns shall be considered when developing the plan.*

*Timeframe: A report should be submitted to the Select Board no later than November 3, 2014 when a meeting will be held with the Board. This report may be a preliminary report or the final report depending on needs of the committee.*

*Structure of Committee: The committee shall consist of up to 7 members plus the Town Administrator (ex-officio). The Superintendent of Environmental Services shall be used as a consultant. The Select Board will appoint one member to be the Chair of the Committee. The committee shall keep minutes of all meetings and provide them to the Administrative Assessing Assistant at the Town Hall within 5 business days. All meetings shall comply with the provision of NHRSA 91-A*

*Plan should include, but not necessarily be limited to:*

*1. An analysis and recommendations for improvements on current procedures and policies including:*

- 1. Pay-by-Bag program.*
- 2. Recyclable separation procedure.*
- 3. Acceptance of commercial trash policy.*
- 4. Agreement with the Town of Webster*

*2. An analysis and recommendations of alternatives for solid waste disposal including:*

- 1. Town-wide refuse pick-up.*
- 2. Single Stream recycling.*
- 3. Outside vendor*

*3. A timeline for implementing the master plan.*

*4. Comprehensive budget and financial analysis for implementing the master plan.*

Prior to its first meeting on June 9<sup>th</sup>, the Committee was populated with the following members: Art Cunningham (Chair), Mike Byrne, Tom Congoran, Denis Goddard, Richard Horner, Geoff Mirantz and Scott Zipke, with Neal Cass, Town Administrator, as its staff. The Committee has met every other week through October 27, 2014. Minutes of every meeting were taken and made publicly available.

During the course of its meetings, work was done to understand the following items prior to making its recommendations to the SB. The Committee Chair continually challenged its members to look at the “big picture” in moving forward. The recommendations follow the descriptions of these items.

1. The contractual and practical impact of the Hopkinton and Webster Transfer Station Agreement between Hopkinton and Webster



2. The range of services provided by the Hopkinton-Webster Transfer Station, as well as, the net cost of those services
3. The “market” for trash collection in Hopkinton
4. The potential vendors that might provide “curbside pickup” and their estimated costs
5. Estimates of the “Total Out-of Pocket Cost” (“TOOPCOST”) to Hopkinton residents to get their trash/recyclables to the transfer station or away from their home (including taxes) versus the estimates of the TOOPCOST that residents would pay to go to a curbside program (including taxes)

### **The Hopkinton and Webster Transfer Station Agreement (the “Agreement”)**

The Agreement was executed July 2, 1975 and defined the responsibilities and rights of Hopkinton and Webster as administered. The current agreement legally constrains Hopkinton’s ability to operate the Transfer Station without Webster’s consent. The document specifies that major decisions about the Transfer Station budget, capital outlays and operations are to be made by the *Hopkinton-Webster Refuse Disposal Committee* which is populated by three members of each town. There is no process for resolving deadlocked decisions, except negotiation or inaction. In addition, the towns split the capital and operating costs of funding the Transfer Station according to pro-rata populations of the towns regardless of each town’s level of use or the adoption of the *Pay-by-Bag Program* it has adopted. The Committee recognized that if Hopkinton voted to make a major change in solid waste collection that would affect Transfer Station operations, there would be a need to renegotiate the terms of this agreement on a prospective basis. The ideal would be to move toward terms that would reasonably reflect the actual use of the Transfer Station.

### **Transfer Station Services and Related Costs**

In addition to accepting trash and recyclables (aluminum cans, cardboard, glass, paper and most plastic containers), the Transfer Station accepts construction debris and shingles, electronic equipment, landscape debris and leaves, metals and waste septic liquids from commercial vendors who pickup in Hopkinton. There are charges for the construction debris and shingles and the waste septic liquids.

The costs of Transfer Station operation for the past three years (?) follow, as well as, any revenue associated with the services, the tax rates for our residents and taxes paid on a \$250,000 home.

ITEM	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL
<b>Expenses</b>			
Transfer Station Cost	494,711	505,364	518,938
Capital Expense	25,000	25,000	27,000
<b>TOTAL EXPENSE</b>	<b>519,711</b>	<b>530,364</b>	<b>545,938</b>
<b>Revenue</b>			
Webster Share of Cost	67,721.00	87,097	84,936
Commercial Revenue	138875	112263	139,142
Recycling Receipts	109954	69713	67,054
Pay-By-bag Revenue	58500	71281	69,957
<b>TOTAL REVENUE</b>	<b>375,050</b>	<b>340,354</b>	<b>361,089</b>
<b>COST TO TAXPAYERS</b>	<b>144,661</b>	<b>190,010</b>	<b>184,849</b>
<b>Tax Rate Impact/Thousand</b>	<b>0.219</b>	<b>0.287</b>	<b>0.279</b>
Cost for \$250,000 home	54.64	71.77	69.82

On a prospective basis, assuming the Transfer Station continues to operate providing the same services at the same charges, the Committee expects that these operating costs increase roughly

at the rate of inflation. Again, assuming the operations continue, there will be capital requirements to be met over the next 6 years, as the table below suggests.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Vertical Baler		15,000				
10-yd Packer						
Scale System Replacement	48,750					
Loader Replacement			75,000			
Accurate Trailer Replacement				41,685	52,500	
<b>TOTAL</b>	<b>48,750</b>	<b>15,000</b>	<b>75,000</b>	<b>41,685</b>	<b>52,500</b>	<b>-</b>

### **The “Market” for Trash Collection in Hopkinton**

Understanding what our townspeople do with their trash is an important factor. We collected the following information anecdotal conversations with residents and town employees and the most recent bills from haulers.

As best we could determine, between 1,000 and 1,200 Hopkinton households pay a hauler to take their trash (and sometimes their recyclables) to either the Transfer Station or to take it to another place accepting trash. Currently, the trucking service delivering solid waste to the Transfer Station requires its customers to use the town’s green bags and charges each household about \$74/quarter for hauling only trash. Because this trucking service delivers only Pay-By-Bag trash to the Transfer Station, there is no charge to the hauler for the loads of trash. The trucking service taking trash outside of Hopkinton charges more for its service and does not provide any recycling services.

We estimate that 700-1,000 households in Hopkinton use green bags and take their trash and recyclables to the transfer station if they live in single family dwellings. The remaining residents live in one of the manufactured home parks or in multi-family dwellings. The trash from these households is taken to the Transfer Station by a trucking service.

### **Potential Vendors that might provide “Curbside Pickup” and their Estimated Costs**

The Committee solicited four vendors that it believed could provide Curbside Pickup service for the entire town of Hopkinton. Two of the vendors were not interested in delivering this service to the entire town. One seems capable but did not provide any information. A representative from Casella attended one of the Committee’s meetings and provided the following estimated information.

Manual pickup (Trash in any bag and single bin recycling)

Recycling rate in 15% range

It would take 4 days a week to do pickup

Estimated Total Cost \$394,000/year

Manual pickup with Pay-by-Bag (Trash in green bag and single bin recycling)

Recycling rate in the 40%-50% range

No significant cost difference as compared too manual pickup

Estimated Total Cost \$ 394,000 per year

Automated (One bin provided for trash, one for recycling)

Recycling rate in the 32%-33% range

Town or company can provide them (cost is about \$65/cart)  
 Containers last about 25 years  
 Estimated Total Cost \$ 398,000 per year

The following chart demonstrates the change in Hopkinton tax rates with the Manual and Automated “options” with minimum modifications to the operation of the Transfer Station.

ITEM	2013 ACTUAL	With Manual Curbside Pickup	With Automated Curbside Pickup
<b>Expenses</b>			
<b>TOTAL EXPENSE</b>	<b>545,938</b>	<b>753,620</b>	<b>757,620</b>
<b>Revenue</b>			
Webster Share of Cost	84,936	64,787	64,787
Commercial Revenue	139,142	60,000	60,000
Recycling Receipts	67,054		-
Pay-By-bag Revenue	69,957	110,000	-
<b>TOTAL REVENUE</b>	<b>361,089</b>	<b>234,787</b>	<b>124,787</b>
<b>COST TO TAXPAYERS</b>	<b>184,849</b>	<b>518,833</b>	<b>632,833</b>
<b>Tax Rate Impact/Thousand</b>	<b>0.279</b>	<b>0.784</b>	<b>0.956</b>
Cost for \$250,000 home	69.82	195.97	239.02

**Estimates of the “Total Out-of Pocket Cost” (“TOOPCOST”) to Hopkinton residents to get their trash/recyclables to the transfer station or away from their home (including taxes) versus the estimates of the TOOPCOST that residents would pay to go to a curbside program (including taxes)**

It was clear to the Committee that if a Hopkinton Taxpayer looked only at the taxes paid related to running the Transfer Station, there would be an increase in taxes to cover either an Automated or Manual Curbside Pickup system.

The question posed by the Committee was what if it attempted to estimate the “Total Out-of-Pocket Cost” or TOOPCOST cost of getting trash away from their home? This TOOPCOST would equal the taxes paid to the town related to the Transfer Station plus the expenditures made by each household to actually get their trash away from their home (either to the Transfer Station or picked up by a trucker and delivered to another waste disposal site).

To develop a TOOPCOST for households, the Committee assumed that if a household used Green Bags, they used 1 per week. It also separated the households into three classes. There may be others, but the following appear to be the most significant:

1. Class 1 – Use Green Bags and pay a trucker to pick up the bags up on a weekly basis and deliver them to the Transfer Station.
2. Class 2 – Do **not** use Green Bags and pay a trucker to pick up their trash and the trucker delivers their trash to a waste disposal site out of Hopkinton.
3. Class 3 – Use Green Bags and deliver their trash (and perhaps their recyclables) to the Transfer Station themselves.

Class 1 TOOPCOST: \$65 for bags (52x\$1.25) + \$ 296 per year (trucking) = \$ 361 per year + the Transfer Station portion of the Hopkinton Property Taxes

Class 2 TOOPCOST: \$ 296 per year (trucking only) + the Transfer Station portion of the Hopkinton Property Taxes

Class 3 TOOPCOST: The results for this class are determined by where each household is located within the Town of Hopkinton relative to the Transfer Station (the last column in the table which follows) + the Transfer Station portion of the Hopkinton Property Taxes. The assumptions made about these households are as follows:

1. Trip to Transfer Station made every other week
2. 20 miles per gallon of gasoline in the vehicle
3. Gasoline cost of \$3.50 per gallon
4. One green bag per week.

Location	Miles To Transfer Station	Annual Cost of Gas	Annual Cost of Bags	Total Estimated Annual Cost – not Including Taxes
Contoocook Center	3.5	\$ 31.85	\$ 65.00	\$ 96.85
Hopkinton Center	5.0	\$ 45.50	\$ 65.00	\$ 110.50
Southwest Corner of Hopkinton/Contoocook	7.5	\$ 68.25	\$ 65.00	\$ 133.25
Southeast Corner of Hopkinton/Contoocook	9.0	\$ 81.90	\$ 65.00	\$ 146.90

The following is compares the TOOPCOST for a residence valued at \$250,000 in Hopkinton in the current state and the TOOPCOST for the same residence in an automated, curbside pickup environment.

CLASS Title	Current Input	TOOPCOST-Current	TOOPCOST-Curbside	Savings (+) or Additional (-)
Class 1	\$ 361 + \$ 69.82	\$ 430.82	\$ 239.02	\$ 191.80
Class 2	\$ 296 + \$ 69.82	\$ 365.82	\$ 239.02	\$ 126.80
Class 3 (Hopkinton Center)	\$ 110.50 + \$ 69.82	\$ 184.00	\$ 239.02	( \$ 58.70 )

### Committee Recommendations

While the Committee voted, passed and reconsidered other votes, the following motions passed unanimously. Following the motions is a summary of the Committee's views on these votes.

1. The committee moved to recommend to the SB that an Request for Proposal be prepared for single stream recycling and household trash curbside pickup using either the manual or automated systems with the Transfer Station remaining open to accept appliances, electronics, tires, wheels, asphalt shingles, compostable materials such as leaves and manure, BBQ grills and cylinders, storm debris (tree limbs-structure damage) used petroleum products and residential construction debris.

2. The Committee moved to recommend to the SB that if the Town enter into an Automated or Manual curbside pickup agreement with a vendor that the SB work to reduce the Hours of the Transfer Station to reduce cost and the Capital budget.
3. The Committee moved to recommend to the SB that as soon as practically possible the Transfer Station should stop accepting Septic Waste from all commercial haulers and the SB should let the current permit expire.
4. The Committee recommends that the Select Board reach out to the Webster Select Board to discuss any changes at the Transfer Station.

Respectfully submitted,

Art Cunningham, Chair  
Richard Horner

Mike Byrne  
Geoff Mirantz

Tom Congoran  
Scott Zipke

Denis Goddard

## **Report of the Town Clerk/Tax Collector**

It is indeed an honor to be serving the citizens of Hopkinton as Town Clerk/Tax Collector in this year 2015, as we celebrate the sestercentennial year of our town's history. I sit writing this brief after having heard the reading of our town's original charter, which brings a great sense of history to being a member of this community.

Our town's charter gives no short shrift to the mention of taxes – a necessity long in existence, should we have the desire of preserving our social network. However, this past year many of us have felt a dramatic increase in the level of property taxes we pay annually. One of my chief responsibilities is properly, by statute, collecting these taxes, yet please know that I always aim to make sure that we (the office staff) extend our respect and service to you, our constituency and customers. Perhaps you are reading this page while anticipating our school district and town annual meetings. Let us bear in mind that those events are most directly the occasions when we decide how our revenues are to be expended and which are our most significant priorities.

During the past year, we have been able to add a helpful convenience – “*Tax Kiosk*”, which enables our homeowners to pay property taxes online via credit or debit card or checking account transfer. Visit the town website to take advantage of this convenience and be aware, please, that the market rate of 2.95% is charged on debit and credit payments, as in cities and towns throughout the state. This year we definitely plan on adding debit and credit transaction availability for motor vehicles.

I would be remiss to not personally acknowledge the two excellent people who round out the staff of our office. Carol Harless brings a great deal of knowledge and experience with her presence each day – she is my personal DMV “guru”, wonderfully coordinates election staff, and performs countless unseen tasks. Our new staff member, Kathryn Keith, brings a great personality and focus to the job and is a welcome addition. I would like to recognize the support

we receive from all town employees, especially Garrett Hoyt and Tom Geer, who keep our building maintained.

Remember that all dogs must be licensed by April 30<sup>th</sup> – this is governed by state statute.

**Please note that our office hours changed this past year to 8:00 a.m.-5:30 p.m. Monday through Thursday and 8:00a.m.-noon Friday. Thank you all who have made positive comments about being open later for customer convenience.**

Respectfully submitted,  
Charles Gangel, Town Clerk/Tax Collector

**2015**  
**Town Meeting**  
**Warrant**  
**and**  
**Narrative Warrant**







3. *Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:*

Amend 10.4 Residential Tenting/Recreational Camping Vehicles, 10.4.1 Limitations deleting reference to “four weeks per year” and inserting in its place “sixty (60) days per year” so that the language is consistent with the time frame already established in Table of Uses 3.6.H.4.

**Yes**  **No**

4. *Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:*

Amend Section II Definitions inserting new definition 2.1.E.1 Entertainment, 2.1.L.14 Lounge, and 2.1.P.2 Place of Entertainment. Amendment will require changing the numerical sequence of remaining definitions.

**Yes**  **No**

5. *Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:*

Amend Section III Establishment of Districts and Uses inserting 3.7.9 Place of Entertainment outlining conditions that must be met, agreed to and demonstrated in compliance.

**Yes**  **No**

6. *Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows:*

Amend Table of Uses 3.6 inserting 3.6.F.7 Lounge as a use prohibited in all residential districts and permitted by Special Exception in all commercial and industrial districts. Amendment will require changing the numerical sequence of listed uses.

**Yes**  **No**

7. *Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows:*

Amend Table of Uses 3.6 inserting 3.6.F.8 Place of Entertainment as a use prohibited in all residential districts and permitted by Special Exception in all commercial and industrial districts. Amendment will require changing the numerical sequence of listed uses.

**Yes**  **No**

8. *Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows:*

Amend Table of Uses 3.6 inserting cross-references for uses in which there are other relevant provisions of the Ordinance. Cross-reference Section IX Manufactured Housing with 3.6.A.6 Manufactured Housing Subdivision, Section XVI Affording Housing Innovative Land Use Control with 3.6.A.9 Affordable Housing Option, Section X Recreational Camping Parks/Residential Tenting and Recreational Camping Vehicles with 3.6.H.4 Residential Tenting and Recreational Camping Vehicles of a Visitor, and Section XII Wetlands Conservation District (Overlay) with 3.6.H.9 Filling of Water or Wet Area.

**Yes**  **No**

9. Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend 3.9 Use, Adult inserting other uses and locations in which an adult use shall be a minimum of 1,000 feet from property lines.

Yes  No

**Article 3: Operating Budget**

To see if the town will vote to raise and appropriate the budget committee recommended sum of \$ 6,122,883 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

**Article 4: East Penacook Road Bridge Repair**

To see if the town will vote to raise and appropriate the sum of \$ 225,000 for the purpose of engineering and repair work on the East Penacook Road Bridge over the Blackwater River.

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

**Article 5: Appropriation to Capital Reserve Funds**

To see if the town will vote to raise and appropriate the sum of \$ 412,000 to be added to previously established Capital Reserve Funds as follows:

Fire Department Vehicle and Equipment Acquisitions	\$ 50,000
New & Replacement Equipment & Vehicles for Public Works & Highway Dept.	165,000
Replacement & Equipping of Ambulance	70,000
Police and Fire Radio and Related Equipment Replacement	2,000
Transfer Station Equipment & Facilities	35,000
Police Cruiser and Accessories Equipment	30,000
Library Replacement Building	15,000
Dam Maintenance and Construction	10,000
Sewer System Equipment and Sludge Removal	15,000
Renovations to the Town Hall	<u>20,000</u>
<b>TOTAL</b>	<b>\$ 412,000</b>

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

**Article 6: Appropriation to Expendable Trust Funds**

To see if the town will vote to raise and appropriate the sum of \$ 27,000 to be added to previously established General Trust Funds as follows:

Town Facilities Maintenance	\$ 15,000
Recreational Facilities Maintenance	2,000
Hopkinton Library Technology Fund	5,000
Library Building Maintenance	<u>5,000</u>
<b>TOTAL</b>	<b>\$ 27,000</b>

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

**Article 7: Establish Revaluation Capital Reserve Fund**

To see if the town will vote to establish a Revaluation Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of revaluation of real estate for tax assessment purposes, and to raise and appropriate the sum of \$9,000 to be placed in this fund. Further, to name the Select Board as agents to expend from said fund.

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

**Article 8: Correct Establishment of CIP Committee**

To see if the town will vote to modify its vote at the 1979 Town Meeting establishing a Capital Improvement Program Committee to make it compliant with NH RSA 674:5, and authorize the Select Board to appoint a Capital Improvement Program Committee consisting of 5 members, at least one of which shall be a members of the Planning Board, to prepare and amend a recommended program of capital improvement projects projected over a period of at least 6 years. The Capital Improvements Program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The purpose and effect of the Capital Improvements Program shall be to aid the Select Board and Budget Committee in their consideration of the annual budget.

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

**Article 9: Authorization to Expend from Pay-by-Bag Special Revenue Fund**

To see if the town will vote to raise and appropriate the sum of \$120,000 for the purpose of offsetting the cost of collection and disposal of residential solid waste and such other direct costs as budgeted annually, with said funds to come from the Pay-by-Bag Special Revenue Fund. No funds to be raised by taxation.

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

**Article 10: Rescind Pay-by-Bag**

To see if the town will vote to rescind article 19 as amended that was approved at the March 2010 Hopkinton Town Meeting. Passage of this new 2015 Warrant Article will end the so called "Pay by Bag" trash disposal program in its entirety. Cancellation of "Pay by Bag" will become effective on April 15, 2015.

*( By Petition).*

*(Majority vote required).*

*(The Select Board does not recommend this article (4-1).*

**Article 11: Setting of Bag Prices**

To see if the town will vote to continue the current price of the Pay-by-Bag bas as follows: 13 gallon bags - \$ 0.75 and 33 gallon bags - \$ 1.25.

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

**Article 12: Authorization to Expend from Senior Center Rental Special Revenue Fund**

To see if the town will vote to raise and appropriate the sum of \$ 1,047 for the purpose of offsetting operational and maintenance costs of the Slusser Senior Center with said funds to come from the Senior Center Rental Special Revenue Fund No Funds to be raised by taxation. *(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

**Article 13: To Hear the Reports of Agents, Officers and Committees**

To hear the reports of agents, officers and committees, heretofore chosen and to pass any vote relating thereto.


**Article 14: Other Legal Business**

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

**Given under our hands and seal this 11th day of February, 2015,**

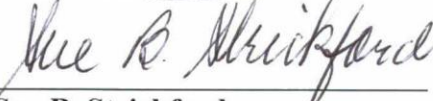
**We certify and attest that on or before February 23, 2015, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the Town Hall, the Bates Building, and on the town website, and delivered the original to the Town Clerk/Tax Collector.**

  
\_\_\_\_\_  
Jim O'Brien, Chair

  
\_\_\_\_\_  
George Langwasser, Vice Chair

  
\_\_\_\_\_  
Sara Persechino


  
\_\_\_\_\_  
Ken Traum

  
\_\_\_\_\_  
Sue B. Strickford


*Select Board, Hopkinton, New Hampshire*

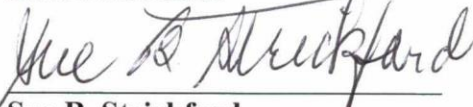
**Attest:**

  
\_\_\_\_\_  
Jim O'Brien, Chair

  
\_\_\_\_\_  
George Langwasser, Vice Chair

  
\_\_\_\_\_  
Sara Persechino

  
\_\_\_\_\_  
Ken Traum

  
\_\_\_\_\_  
Sue B. Strickford

*Select Board, Hopkinton, New Hampshire*

## Town Meeting Warrant Narrative The Warrant Articles with Explanations

Each year we prepare this “Narrative Warrant” as a companion to the Town Meeting Warrant to give detail to each Warrant Article that will be voted on and discussed. The hope is that this section will provide you, the voter, with a better understanding of what you are being asked to vote on at Town Meeting. Please also feel free to contact the Town Hall if you have additional questions. Also, additional information is available at the Town website as [www.hopkinton-nh.gov](http://www.hopkinton-nh.gov). We hope you find this information useful as you prepare for Town Meeting.

### **Ballot Articles:**

Articles 1 and 2 are voted by ballot either in-person or by absentee ballot. If you cannot be there in person, you should contact the Town Clerk’s Office (746-3180) in order to obtain an absentee ballot.

### **Voting will take place:**

Where: Hopkinton Middle/High School Gymnasium, 297 Park Avenue, Contoocook

When: Tuesday, March 10, 2015 - Polls are open from 7:00 a.m. to 7:00 p.m.

**Voter Registration:** If you are not registered to vote, you may do so on the day of voting, March 10, 2015. Please bring a photo ID and identification denoting your physical address.

**Article 1: To choose all necessary Town Officers by ballot and majority vote for the ensuing year as enumerated:** (Candidates who filed for an open office are listed here alphabetically.)

#### **Select Board – One for a 3 year term**

George Langwasser

Stephen Lux, Jr.

#### **Budget Committee – Two for a 3 year term**

Amy Bogart

Ginnie Haines

Deborah Norris

#### **Library Trustee - Two for a 3 year term**

Peter Gagnon

John Greabe

#### **Cemetery Trustee – One for a 3 year term**

Donald Lane

#### **Trustee of the Trust Funds – One for a 3 year term**

Tina Hoyt

**Article 2: To see what action the Town will take with respect to the following proposed amendments to the Hopkinton Zoning Ordinance by ballot vote upon the following question:**

1. The Planning Board proposes revisions to Section II Definitions deleting definition 2.1.T.2 Travel Trailer and inserting new definition 2.1.R.2 Residential

Tenting/Recreational Camping Vehicles. Amendment will require changing the numerical sequence of remaining definitions.

2. The Planning Board proposes revisions to Table of Uses 3.6.H.4 deleting all references to “travel trailer” and inserting in its place the words, “Residential Tenting and Recreational Camping Vehicles of a Visitor”.

3. The Planning Board proposes revisions to 10.4 Residential Tenting/Recreational Camping Vehicles, 10.4.1 Limitations deleting reference to “four weeks per year” and inserting in its place “sixty (60) days per year” so that the language is consistent with the time frame already established in Table of Uses 3.6.H.4.

4. The Planning Board proposes revisions to Section II Definitions inserting new definition 2.1.E.1 Entertainment, 2.1.L.14 Lounge, and 2.1.P.2 Place of Entertainment. Amendment will require changing the numerical sequence of remaining definitions.

5. The Planning Board proposes revision to Section III Establishment of Districts and Uses inserting 3.7.9 Place of Entertainment outlining conditions that must be met, agreed to and demonstrated in compliance.

6. The Planning Board proposes revisions to Table of Uses 3.6 inserting 3.6.F.7 Lounge as a use prohibited in all residential districts and permitted by Special Exception in all commercial and industrial districts. Amendment will require changing the numerical sequence of listed uses.

7. The Planning Board proposes revision to Table of Uses 3.6 inserting 3.6.F.8 Place of Entertainment as a use prohibited in all residential districts and permitted by Special Exception in all commercial and industrial districts. Amendment will require changing the numerical sequence of listed uses.

8. The Planning Board proposes revision to Table of Uses 3.6 inserting cross-references for uses in which there are other relevant provisions of the Ordinance. Cross-reference Section IX Manufactured Housing with 3.6.A.6 Manufactured Housing Subdivision, Section XVI Affording Housing Innovative Land Use Control with 3.6.A.9 Affordable Housing Option, Section X Recreational Camping Parks/Residential Tenting and Recreational Camping Vehicles with 3.6.H.4 Residential Tenting and Recreational Camping Vehicles of a Visitor, and Section XII Wetlands Conservation District (Overlay) with 3.6.H.9 Filling of Water or Wet Area.

9. The Planning Board proposes revision to 3.9 Use, Adult inserting other uses and locations in which an adult use shall be a minimum of 1,000 feet from property lines.

## **Town Meeting Gathering – Deliberative (Discussion) Session 2**

### **This meeting will take place:**

Where: Hopkinton Middle/High School Gymnasium, 297 Park Avenue, Contoocook

When: Saturday, March 14, 2015

Hours: Beginning at 9:00 a.m.

The Budget Committee has unanimously voted to present the Select Board's operating budget to the Town Meeting. The Committee is also recommending unanimously the money related Warrant Articles being proposed.

### **Article 3: Operating Budget**

**To see if the town will vote to raise and appropriate the budget committee recommended sum of \$ 6,122,883 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.**

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

This article is the funding for the operating budget for the Town not including any other warrant articles. The proposed amount of \$ 6,122,883 is an increase of \$ 169,493 over last year which is a 2.85% increase. There are two significant changes in the budget that amount to most of the proposed increase. \$ 61,370, equivalent to a 3% wage increase, is added to the budget for employee merit pay increases and the corresponding benefit changes. All increases are based on merit so this is the entire amount to be allocated to all employees. The other significant increase is for \$ 74,203 for payment on the fire station. We did not have to borrow as soon as we expected, so this amount is smaller than the full payment that will begin in 2016.

### **Proposed Budget Detail**

<i>Account</i>	<b>Approved Budget 2014</b>	<b>Actual Expense 2014</b>	<b>Budget Committee &amp; Select Board Proposed Budget 2015</b>	<b>Variance 2014 vs 2015 Budget</b>	<b>% Change</b>
<b>Executive</b>	\$203,431	\$200,290	<b>\$204,948</b>	\$1,517	0.75%
<b>IT Services</b>	\$41,517	\$51,933	<b>\$41,016</b>	(\$501)	-1.22%
<b>Town Clerk/Tax Collector</b>	\$211,766	\$197,243	<b>\$202,165</b>	(\$9,601)	-4.53%
<b>Financial Administration</b>	\$107,150	\$107,081	<b>\$109,887</b>	\$2,737	2.55%
<b>Assessing</b>	\$90,625	\$141,674	<b>\$78,241</b>	(\$12,384)	-13.67%
<b>Legal</b>	\$20,000	\$31,027	<b>\$25,000</b>	\$5,000	25.00%
<b>Personnel Admin</b>	\$591,280	\$544,595	<b>\$659,366</b>	\$68,086	11.52%
<b>Planning Board</b>	\$102,023	\$100,692	<b>\$103,238</b>	\$1,215	1.19%
<b>Cemeteries</b>	\$16,890	\$13,764	<b>\$16,372</b>	(\$518)	-3.07%
<b>Insurance</b>	\$71,000	\$71,088	<b>\$74,830</b>	\$3,830	5.39%
<b>Police</b>	\$701,661	\$613,661	<b>\$688,334</b>	(\$13,327)	-1.90%
<b>Ambulance</b>	\$551,651	\$586,409	<b>\$566,035</b>	\$14,384	2.61%
<b>Fire</b>	\$245,775	\$231,396	<b>\$249,300</b>	\$3,525	1.43%
<b>Emergency Management</b>	\$1	\$0	<b>\$1</b>	\$0	0.00%
<b>Highway Admin</b>	\$531,004	\$532,624	<b>\$528,350</b>	(\$2,654)	-0.50%
<b>Highway &amp; Streets</b>	\$678,500	\$662,212	<b>\$690,000</b>	\$11,500	1.69%
<b>Street Lighting</b>	\$2,340	\$2,135	<b>\$2,340</b>	\$0	0.00%
<b>Transfer Station</b>	\$527,122	\$527,384	<b>\$534,040</b>	\$6,918	1.31%
<b>Solid Waste-Landfill</b>	\$31,500	\$27,912	<b>\$43,300</b>	\$11,800	37.46%

<i>Account</i>	<b>Approved Budget 2014</b>	<b>Actual Expense 2014</b>	<b>Budget Committee &amp; Select Board Proposed Budget 2015</b>	<b>Variance 2014 vs 2015 Budget</b>	<b>% Change</b>
<b>Animal Control</b>	\$7,084	\$6,416	<b>\$7,084</b>	\$0	0.00%
<b>Community Health</b>	\$14,327	\$14,327	<b>\$14,327</b>	\$0	0.00%
<b>Human Services Administration</b>	\$57,044	\$56,898	<b>\$58,307</b>	\$1,263	2.21%
<b>Welfare Vendors</b>	\$55,000	\$41,270	<b>\$55,000</b>	\$0	0.00%
<b>Recreation</b>	\$102,666	\$96,804	<b>\$100,765</b>	(\$1,901)	-1.85%
<b>Buildings &amp; Grounds</b>	\$206,218	\$202,073	<b>\$215,814</b>	\$9,596	4.65%
<b>Library</b>	\$274,360	\$268,251	<b>\$276,580</b>	\$2,220	0.81%
<b>Patriotic Purposes</b>	\$5,250	\$4,569	<b>\$3,251</b>	(\$1,999)	-38.08%
<b>Conservation Committee</b>	\$1	\$0	<b>\$1</b>	\$0	0.00%
<b>Economic Development</b>	\$1	\$0	<b>\$500</b>	\$499	49900.00%
<b>Principal, Notes</b>	\$320,309	\$320,403	<b>\$339,950</b>	\$19,641	6.13%
<b>Interest</b>	\$74,621	\$74,504	<b>\$122,123</b>	\$47,502	63.66%
<b>TAN</b>	\$2,000	\$0	<b>\$2,000</b>	\$0	0.00%
<b>OPERATING BUDGET TOTAL</b>	<b>\$5,859,175</b>	<b>\$5,742,785</b>	<b>\$6,027,705</b>	<b>\$168,530</b>	<b>2.88%</b>
<b>Sewer Disposal</b>	\$94,215	\$85,931	<b>\$95,178</b>	\$963	1.02%
<b>TOTAL</b>	<b>\$5,953,390</b>	<b>\$5,828,716</b>	<b>\$6,122,883</b>	<b>\$169,493</b>	<b>2.85%</b>

**Article 4: East Penacook Road Bridge Repair**

To see if the town will vote to raise and appropriate the sum of \$ 225,000 for the purpose of engineering and repair work on the East Penacook Road Bridge over the Blackwater River.

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

This article appropriates funds to be used for engineering and deck repair on the East Penacook Road Bridge over the Blackwater River. This patches the membrane that is between the pavement and steel, fixes the seams where the bridge connects with the road, and repaves the bridge. The cost of this project will increase each year it is not done. The engineers estimate that a complete replacement of the membrane would cost \$ 450,000 if it is not fixed now. This repair will buy time and the bridge will be part of the State Bridge Aid program where the State will pay 80% of the estimated \$ 1 million cost to replace in 10-15 years.

**Article 5: Appropriation to Capital Reserve Funds**

To see if the town will vote to raise and appropriate the sum of \$ 412,000 to be added to previously established Capital Reserve Funds as follows:

Fire Department Vehicle and Equipment Acquisitions \$ 50,000



<b>New &amp; Replacement Equipment &amp; Vehicles for Public Works &amp; Highway Dept.</b>	<b>165,000</b>
<b>Replacement &amp; Equipping of Ambulance</b>	<b>70,000</b>
<b>Police and Fire Radio and Related Equipment Replacement</b>	<b>2,000</b>
<b>Transfer Station Equipment &amp; Facilities</b>	<b>35,000</b>
<b>Police Cruiser and Accessories Equipment</b>	<b>30,000</b>
<b>Library Replacement Building</b>	<b>15,000</b>
<b>Dam Maintenance and Construction</b>	<b>10,000</b>
<b>Sewer System Equipment and Sludge Removal</b>	<b>15,000</b>
<b>Renovations to the Town Hall</b>	<b>20,000</b>
<b>TOTAL</b>	<b>\$ 412,000</b>

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

For many years the Town has maintained Capital Reserve Fund (CRF) accounts to help to level the impact of major expenditures by putting funds aside annually.

Replacement equipment for the next 20 years has been estimated and reviewed to create a spreadsheet indicating the required amount to be put in each fund each year in order to maintain as constant an expenditure level as possible. \$412,000 is requested this year, an amount that is \$ 33,000 higher than last year.

**CAPITAL RESERVE FUNDS**

<b>Fund</b>	<b>Balance 12/31/2014</b>	<b>2014 Appropriation</b>	<b>2015 Proposed Appropriation</b>
<b>Fire Dept. Vehicle &amp; Equipment</b>	\$ 61,213.52	\$ 20,000	\$ 50,000
<b>DPW Equipment &amp; Vehicles</b>	137,043.88	165,000	165,000
<b>Ambulance</b>	256,590.80	100,000	70,000
<b>Police/Fire Radios</b>	39,171.74	2,000	2,000
<b>Transfer Station</b>	46,759.56	30,000	35,000
<b>Police Cruisers</b>	34,722.98	27,000	30,000
<b>Library Building Systems</b>	11,571.25	10,000	15,000
<b>Dam Maintenance</b>	8,254.53	10,000	10,000
<b>Sewer Equipment/Sludge</b>	12,571.23	-	15,000
<b>Town Hall Renovations</b>	20,365.23	15,000	20,000
<b>TOTAL</b>	<b>\$ 628,264.72</b>	<b>\$ 379,000.00</b>	<b>\$ 412,000.00</b>

Fire Department Vehicle and Equipment Acquisitions – established to purchase vehicles and equipment used by the Fire Department with the exception of the ambulances. We are scheduled to purchase protective gear out of this fund this year. This is year three of a five year plan to purchase this equipment.

New and Replacement Equipment and Vehicles for the Public Works and Highway Department – established to purchase vehicles and equipment used by the Public Works Department. This coming year a dump truck and a John Deere tractor are scheduled to be replaced.

Replacement and Equipping of Ambulance – established by Town Meeting in 2011 to replace and equip ambulances when required. We are scheduled to purchase a new ambulance this year. Both Warner and Webster contribute toward the purchase of a new ambulance.

Police and Fire Radio and Related Equipment Replacement – this fund begins to fund the replacement of radios received six years ago through a federal grant. The life expectancy of the equipment is 10-12 years and the estimated replacement cost is \$ 80,000.

Transfer Station Equipment and Facilities – established to purchase equipment used at the Transfer Station and amended to also include facility upgrades. The large scale is scheduled to be replaced this year.

Police Cruiser and Accessory Equipment – established to purchase police cruisers and the equipment needed in them. We generally purchase one cruiser per year.

Library Replacement Building Systems – established to replace building systems such as the heating system at the library.

Dam Maintenance and Construction – established to fund required work on Town owned dams. The Town owns several dams. The State Dam Bureau is requiring the Town to bring the dam on Main Street, by Blazer’s Restaurant into compliance. It is expected that the engineering work will be around \$ 40,000 and then there will be some structural work done to the dam itself.

Sewer System Equipment and Sludge Removal – established to pay for the removal of sludge from the system and to upgrade equipment. This year pump work is scheduled as well as the replacement of manhole covers.

Renovation to the Town Hall – established to renovate Town Hall. Handicap accessible bathrooms were added this past year. Funds are being used to gradually update the offices and make the building fully handicap accessible. The plan is to put in ductless air conditioning this year to eliminate the window air conditioners.

**Article 6: Appropriation to Expendable Trust Funds**

**To see if the town will vote to raise and appropriate the sum of \$ 27,000 to be added to previously established General Trust Funds as follows:**

<b>Town Facilities Maintenance</b>	<b>\$ 15,000</b>
<b>Recreational Facilities Maintenance</b>	<b>2,000</b>
<b>Hopkinton Library Technology Fund</b>	<b>5,000</b>
<b>Library Building Maintenance</b>	<b><u>5,000</u></b>
<b>TOTAL</b>	<b>\$ 27,000</b>

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

Town Facilities Maintenance – established to cover the cost of large maintenance items on town owned buildings. Over the last five years the fund has been used to replace roofs on the highway garage, Town Hall, and Horseshoe Tavern and is presently being used for the new well at

George’s Park which will take a substantial burden off the Contoocook Precinct water system and save the Town substantially in water costs.

**EXPENDABLE TRUST FUNDS**

<b>Fund</b>	<b>Balance 12/31/2014</b>	<b>2014 Appropriation</b>	<b>2015 Proposed Appropriation</b>
<b>Town Facilities Maint.</b>	\$ 21,989.73	\$ 15,000	\$ 15,000
<b>Recreational Facilities Maintenance</b>	3,462.08	5,000	2,000
<b>Library Technology</b>	17,630.22	5,000	5,000
<b>Library Building Maint.</b>	13,537.05	5,000	5,000
<b>TOTAL</b>	<b>\$ 56,619.08</b>	<b>\$ 30,000.00</b>	<b>\$ 27,000.00</b>

Recreational Facilities

Maintenance – established to help pay for the cost of maintaining our recreational facilities. Examples are the docks at Kimball Pond, Spirit Skateboard Park, and various nets used on the fields.

Hopkinton Library Technology Fund – established to purchase computers for the library for both public and staff use.

Library Building Maintenance – this trust is used for painting the building and windows.

**Article 7: Establish Revaluation Capital Reserve Fund**

**To see if the town will vote to establish a Revaluation Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of revaluation of real estate for tax assessment purposes, and to raise and appropriate the sum of \$9,000 to be placed in this fund.**

**Further, to name the Select Board as agents to expend from said fund.**

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

We are required to re-assess property in town every five year. Property data is reviewed, on a cyclical basis, with 20% of property being reviewed each year to assure that the data is correct. In the fifth year a statistical update is done changing the software values based on recent sales. This fifth year cost is significant, so this Capital Reserve Fund is being established to level out the funding for this process.

**Article 8: Correct Establishment of CIP Committee**

**To see if the town will vote to modify its vote at the 1979 Town Meeting establishing a Capital Improvement Program Committee to make it compliant with NH RSA 674:5, and authorize the Select Board to appoint a Capital Improvement Program Committee consisting of 5 members, at least one of which shall be a members of the Planning Board, to prepare and amend a recommended program of capital improvement projects projected over a period of at least 6 years. The Capital Improvements Program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The purpose and effect of the Capital**

**Improvements Program shall be to aid the Select Board and Budget Committee in their consideration of the annual budget.**

*(Majority vote required).*

*(The Select Board recommends this article (5-0)).*

In 1979 the Town Meeting voted to establish a Capital Improvement Program Committee. This committee has not been active and when the vote was reviewed to reactivate the committee, it was discovered that the establishment of the committee was not compliant with current statute. This article re-establishes the committee following current statute.

**Article 9: Authorization to Expend from Pay-by-Bag Special Revenue Fund**

**To see if the town will vote to raise and appropriate the sum of \$120,000 for the purpose of offsetting the cost of collection and disposal of residential solid waste and such other direct costs as budgeted annually, with said funds to come from the Pay-by-Bag Special Revenue Fund. No funds to be raised by taxation.**

*(Majority vote required).*

*(The Select Board recommends this article (5-0)).*

*(The Budget Committee recommends this article (10-0)).*

When the Pay-by-Bag program was started by the Town Meeting in 2010, the warrant article required that all revenue from the sale of bags to go into the Pay-by Bag Special Revenue fund. Monies in this fund can only be expended to offset the cost of solid waste collection and disposal and can only be expended with Town Meeting approval. This article will allow the funds collected in 2014 to be used to offset Hopkinton costs at the Transfer Station.

**Article 10: Rescind Pay-by-Bag**

**To see if the town will vote to rescind article 19 as amended that was approved at the March 2010 Hopkinton Town Meeting. Passage of this new 2015 Warrant Article will end the so called "Pay by Bag" trash disposal program in its entirety. Cancellation of "Pay by Bag" will become effective on April 15, 2015.**

*( By Petition).*

*(Majority vote required).*

*(The Select Board does not recommend this article (4-1)).*

This petition warrant article if passed would end the Pay-by-Bag program adopted by the Town Meeting in 2010. The article includes an effective date of April 15, 2015.

**Article 11: Setting of Bag Prices**

**To see if the town will vote to continue the current price of the Pay-by-Bag bas as follows: 13 gallon bags - \$ 0.75 and 33 gallon bags - \$ 1.25.**

*(Majority vote required).*

*(The Select Board recommends this article (5-0)).*

When Town Meeting in 2010 adopted the Pay-by-Bag program it voted to require that Town Meeting each year set the bag price. This article sets the bag prices at the same level as 2014.

**Article 12: Authorization to Expend from Senior Center Rental Special Revenue Fund**  
**To see if the town will vote to raise and appropriate the sum of \$ 1,047 for the purpose of offsetting operational and maintenance costs of the Slusser Senior Center with said funds to come from the Senior Center Rental Special Revenue Fund No Funds to be raised by taxation.**

*(Majority vote required).*

*(The Select Board recommends this article (5-0).*

*(The Budget Committee recommends this article (10-0).*

At the Town Meeting in 2009 the Town established the Senior Center Rental Special Revenue Fund requiring all revenues from the rental of the senior center to go into this fund. Monies in a Special Revenue Fund cannot be expended without Town Meeting approval so this article authorizes the Select Board to expend from this fund to offset operational and maintenance costs of the Slusser Senior Center.

**Notes**

# 2015 Proposed Town Budget



# Budget of the Town of Hopkinton - 2015 State of New Hampshire Form MS-737

**2015  
MS-737**

New Hampshire  
Department of  
Revenue Administration



## Budget of the Town of Hopkinton

Form Due Date: 20 Days after the Town Meeting

**THIS BUDGET SHALL BE POSTED WITH THE WARRANT**

This form was posted with the warrant on: \_\_\_\_\_

For Assistance Please Contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

### BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
Janet Krzyzaniak, Chair	<i>Janet Krzyzaniak</i>
David O'Keefe, Vice Chair	<i>David O'Keefe</i>
Michael Vance	<i>M. Vance</i>
Richard Horner	<i>Richard A. Horner</i>
Richard Houston	<i>Richard C. Houston</i>
Stephen Lux, Jr.	<i>Stephen Lux</i>
Ken Traum, for the Select Board	<i>K. Traum</i>
David Luneau, for the School Board	<i>D. Luneau</i>
Donald Houston, Contoocook Precinct	<i>Donald Houston</i> Thompson/Donnell, Hopkinton Precinct

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

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



Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensuing FY (Recommended)	Commissioner's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$241,655	\$0	\$245,964	\$0	\$245,964	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$209,231	\$0	\$202,165	\$0	\$202,165	\$0
4150-4151	Financial Administration	04	\$106,538	\$0	\$109,887	\$0	\$109,887	\$0
4152	Revaluation of Property	04	\$90,625	\$0	\$78,241	\$0	\$78,241	\$0
4153	Legal Expense	04	\$20,000	\$0	\$25,000	\$0	\$25,000	\$0
4155-4159	Personnel Administration	04	\$654,643	\$0	\$659,366	\$0	\$659,366	\$0
4191-4193	Planning and Zoning	04	\$100,689	\$0	\$103,238	\$0	\$103,238	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4195	Cemeteries	04	\$16,890	\$0	\$16,372	\$0	\$16,372	\$0
4196	Insurance	04	\$71,000	\$0	\$74,830	\$0	\$74,830	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety</b>								
4210-4214	Police	04	\$684,794	\$0	\$688,334	\$0	\$688,334	\$0
4215-4219	Ambulance	04	\$543,609	\$0	\$566,035	\$0	\$566,035	\$0
4220-4229	Fire	04	\$244,583	\$0	\$249,300	\$0	\$249,300	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	04	\$1	\$0	\$1	\$0	\$1	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration	04	\$522,811	\$0	\$528,350	\$0	\$528,350	\$0
4312	Highways and Streets	04	\$678,500	\$0	\$690,000	\$0	\$690,000	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$2,340	\$0	\$2,340	\$0	\$2,340	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensluing FY (Recommended)	Commissioner's Appropriations Ensluing FY (Not Recommended)	Budget Committee's Appropriations Ensluing FY (Recommended)	Budget Committee's Appropriations Ensluing FY (Not Recommended)
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$627,655	\$0	\$534,040	\$0	\$534,040	\$0
4325	Solid Waste Cleanup	04	\$46,558	\$0	\$58,540	\$0	\$58,540	\$0
4326-4329	Sewage Collection, Disposal and Other	04	\$0	\$0	\$95,178	\$0	\$95,178	\$0
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>								
4411	Administration	04	\$0	\$0	\$7,084	\$0	\$7,084	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	04	\$14,327	\$0	\$14,327	\$0	\$14,327	\$0
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	04	\$55,836	\$0	\$58,307	\$0	\$58,307	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	04	\$55,000	\$0	\$55,000	\$0	\$55,000	\$0
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	04	\$305,821	\$0	\$316,579	\$0	\$316,579	\$0
4550-4559	Library	04	\$270,393	\$0	\$276,580	\$0	\$276,580	\$0
4583	Patriotic Purposes	04	\$5,250	\$0	\$3,251	\$0	\$3,251	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	04	\$1	\$0	\$1	\$0	\$1	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensluing FY (Recommended)	Commissioner's Appropriations Ensluing FY (Not Recommended)	Budget Committee's Appropriations Ensluing FY (Recommended)	Budget Committee's Appropriations Ensluing FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	04	\$1	\$0	\$500	\$0	\$500	\$0
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	04	\$320,309	\$0	\$339,950	\$0	\$339,950	\$0
4721	Long Term Bonds and Notes - Interest	04	\$74,621	\$0	\$122,123	\$0	\$122,123	\$0
4723	Tax Anticipation Notes - Interest	04	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$2,995,041	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$8,960,722</b>	<b>\$0</b>	<b>\$6,122,883</b>	<b>\$0</b>	<b>\$6,122,883</b>	<b>\$0</b>

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Enacting FY (Recommended)	Commissioner's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	11	\$0	\$0	\$120,000	\$0	\$120,000	\$0
4520-4529	Parks and Recreation	14	\$0	\$0	\$1,047	\$0	\$1,047	\$0
	<b>Purpose:</b> Pay-by-Bag Special Revenue Fund							
4915	To Capital Reserve Fund	06	\$0	\$0	\$412,000	\$0	\$412,000	\$0
	<b>Purpose:</b> Expend from Senior Center Rental Fund							
4915	To Capital Reserve Fund	08	\$0	\$0	\$9,000	\$0	\$9,000	\$0
	<b>Purpose:</b> Capital Reserve Funds							
4916	To Expendable Trusts/Fiduciary Funds	07	\$0	\$0	\$27,000	\$0	\$27,000	\$0
	<b>Purpose:</b> Establish Revaluation CRF							
	<b>Purpose:</b> Expendable General Trust Funds							
<b>Special Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$569,047</b>	<b>\$0</b>	<b>\$569,047</b>	<b>\$0</b>

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Enacting FY (Recommended)	Commissioner's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4313	Bridges	05	\$0	\$0	\$225,000	\$0	\$225,000	\$0
	<b>Purpose:</b> Bridge Repairs							
<b>Individual Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$0</b>

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	04	\$0	\$22,000	\$22,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	04	\$0	\$20,000	\$20,000
3186	Payment in Lieu of Taxes	04	\$0	\$69,125	\$69,125
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$0	\$100,000	\$100,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	04	\$0	\$1,500	\$1,500
3220	Motor Vehicle Permit Fees	04	\$0	\$1,005,000	\$1,005,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	04	\$0	\$22,600	\$22,600
3311-3319	From Federal Government	04	\$0	\$1	\$1
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$0	\$269,500	\$269,500
3353	Highway Block Grant	04	\$0	\$149,000	\$149,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$0	\$400	\$400
3357	Flood Control Reimbursement	04	\$0	\$217,400	\$217,400
3359	Other (Including Railroad Tax)	04	\$0	\$30,500	\$30,500
3379	From Other Governments		\$0	\$0	\$0
<b>Charges for Services</b>					
3401-3406	Income from Departments	04	\$0	\$882,978	\$882,978
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	04	\$0	\$1,000	\$1,000
3502	Interest on Investments		\$0	\$0	\$0
3503-3509	Other	04	\$0	\$48,800	\$48,800

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	14, 11	\$0	\$121,047	\$121,047
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$0</b>	<b>\$2,960,851</b>	<b>\$2,960,851</b>

**Budget Summary**

<b>Item</b>	<b>Prior Year Adopted Budget</b>	<b>Selectman's Recommended Budget</b>	<b>Budget Committee's Recommended Budget</b>
Operating Budget Appropriations Recommended	\$5,901,688	\$6,122,883	\$6,122,883
Special Warrant Articles Recommended	\$3,499,760	\$569,047	\$569,047
Individual Warrant Articles Recommended	\$0	\$225,000	\$225,000
<b>TOTAL Appropriations Recommended</b>	<b>\$9,401,448</b>	<b>\$6,916,930</b>	<b>\$6,916,930</b>
Less: Amount of Estimated Revenues & Credits	\$6,134,590	\$2,960,851	\$2,960,851
Estimated Amount of Taxes to be Raised	\$3,266,858	\$3,956,079	\$3,956,079



New Hampshire  
Department of  
Revenue Administration

2015  
MS-737S

**MS-737 SUPPLEMENTAL SCHEDULE**

**ENTITY'S INFORMATION**

Entity  Municipality  Village

Municipality:  County:

**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

1. Total recommended by Budget Committee (from MS-737):	6,916,930
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes:	339,950
3. Interest: Long-Term Bonds & Notes:	122,123
4. Capital outlays funded from Long-Term Bonds & Notes	
5. Mandatory Assessments	
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	462,073
7. Amount Recommended, Less Exclusions (Line 1 - Line 6)	6,454,857
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	645,485.7
<b>Collective Bargaining Cost Items</b>	
9. Recommended Cost Items (Prior to Meeting)	
10. Voted Cost Items (Voted at Meeting)	
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	0
<b>Mandatory Water &amp; Waste Treatment Facilities (RSA 32:24)</b>	
12. Amount Recommended (Prior to Meeting)	
13. Amount Voted (Voted at Meeting)	
14. Amount voted over recommended amount (Difference of Lines 12 and 13)	0
15. Bond Override (RSA 32:18-a), Amount Voted	
<b>Maximum Allowable Appropriations Voted At Meeting</b>	<b>7,562,415.7</b>

**For Assistance Please Contact:**

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>



# **Financial Information**

**Report of the Treasurer**

**Report of the Town Clerk/Tax Collector**

**Library Trustee Financial Report**

**Conservation Commission Financial Report**

**Report of the Trustee of Trust Funds**

**Report of the Assessing Department**

**Schedule of Town Property**

**Schedule of School and Precinct Property**

**2014 Tax Rate Calculation**

**Statement of Debt**



## Report of the Treasurer

Bonita A. Cressy, Treasurer, in Account with the Town of Hopkinton, NH

Balance at the time of settlement - December 31, 2013	\$	<b>6,827,745.10</b>
 RECEIPTS:		
Highway Block Grant	\$	164,146.41
Landfill Grant	\$	24,388.96
Reimbursement Forest Fires	\$	-
Flood Control	\$	350,043.94
State Grants-Other	\$	2,714.80
Rooms & Meals Tax	\$	269,546.75
State Fed Forest Lands	\$	-
State Revenue	\$	501.17
TAN	\$	-
 Reimbursement-Town Departments	 \$	 2,203,814.44
Ella Tarr Trust	\$	6,917.88
Ambulance Income	\$	202,191.87
Landfill Income	\$	504,514.25
Payment in Lieu of Taxes	\$	44,683.81
Rental-Town Property	\$	7,710.00
Sale of Town Property	\$	7,921.00
Other Financial Sources	\$	248,139.42
 Town Clerk Fees	 \$	 1,081,184.66
Property Taxes	\$	20,216,839.95
 Interest on Deposits-MCSB	 \$	 <u>2,691.10</u>
 TOTAL RECEIPTS:	 \$	 <u>25,337,950.41</u>
 GRAND TOTAL:	 \$	 <b>32,165,695.51</b>
 TOTAL PAID ORDERS OF SELECTMEN:	 \$	 <u>24,597,901.22</u>
 BALANCE AS OF DECEMBER 31, 2014	 \$	 <b>7,567,794.29</b>

TREASURER'S REPORT OF TOWN SUB ACCOUNTS

(Accounts held by the Town Treasurer designated for a specific purpose)

January 1, 2014 to December 31, 2014

ACCOUNT NAME	BEGINNING BALANCE	INCOME	EXPENDED	INTEREST EARNED	ENDING BALANCE
MCKERCHER FIRE FUND	\$ 27,915.93	\$ 32.00	\$ 27,954.82	\$ 6.89	\$ 0.00
MCKERCHER POLICE FUND	\$ 25,136.03	\$ 32.00	\$ -	\$ 12.01	\$ 25,180.04
POLICE/DRUG FORFEIT	\$ 4,631.39	\$ -	\$ -	\$ 2.21	\$ 4,633.60
POLICE/DRUG STATE	\$ 3,376.47	\$ -	\$ -	\$ 1.60	\$ 3,378.07
SEWER FUND	\$ 8,987.39	\$ 116,766.89	\$ 120,476.39	\$ 1.47	\$ 5,279.36
HOP STATE FOREST	\$ 8,524.47	\$ 23,189.09	\$ -	\$ 6.20	\$ 31,719.76
HOP CONSERVATION COM	\$ 79,359.93	\$ 95,525.55	\$ 136,049.29	\$ 36.04	\$ 38,872.23
RECREATION REV FUND	\$ 53,771.28	\$ 88,684.11	\$ 101,895.63	\$ 12.99	\$ 40,572.75
RECYCLING REV FUND	\$ 26,912.95	\$ -	\$ -	\$ 12.85	\$ 26,925.80
PUBLIC SAFETY DET REV FD	\$ 48,369.39	\$ 65,753.01	\$ 59,605.02	\$ 26.43	\$ 54,543.81
HUMAN SERV DON ACCT	\$ 4,833.97	\$ 8,233.00	\$ 3,584.83	\$ 2.55	\$ 9,484.69
SPIRIT SKATEBOARD FUND	\$ 376.69	\$ 692.60	\$ 356.61	\$ 0.25	\$ 712.93
HUM SER-ENERGY DON ACCT	\$ 17,701.76	\$ 17,443.00	\$ 16,329.81	\$ 6.29	\$ 18,821.24
SLUSSER SR CTR RENT REV	\$ 719.38	\$ 1,370.00	\$ 462.00	\$ 0.43	\$ 1,627.81
COMMUNITY GARDEN FUND	\$ 996.91	\$ -	\$ -	\$ 0.45	\$ 997.36
PAY BY BAG SPEC REV FD	\$ 90,823.74	\$ 96,767.50	\$ 105,000.00	\$ 52.06	\$ 82,643.30
LUCAS MACHINE DON ACCT	\$ 1,864.45	\$ -	\$ 288.35	\$ 0.78	\$ 1,576.88
HOP FIRE DEPT AUX ACCT	\$ 8,972.28	\$ 1,229.00	\$ 1,744.50	\$ 4.18	\$ 8,460.96
250TH FUND RAISING	\$ -	\$ 28,727.95	\$ 6,451.78	\$ 6.16	\$ 22,282.33
KIMBALL LAKE CABIINS	\$ -	\$ 2,110.00	\$ 1,725.24	\$ 0.31	\$ 385.07
<b>TOTALS</b>	<b>\$ 413,274.41</b>	<b>\$ 546,555.70</b>	<b>\$ 581,924.27</b>	<b>\$ 192.15</b>	<b>\$ 378,097.99</b>

Escrow account held by Town

HERRICK SUB-Div PHASE 1	\$ 4,993.19	\$ 1.00	\$ -	\$ 1.53	\$ 4,995.72
WIRTA TIMBER	\$ -	\$ 1,000.00	\$ -	\$ 0.04	\$ 1,000.04

Respectfully submitted,  
Bonita A. Cressy,  
Treasurer

**STATEMENT OF EXPENDITURES - 2014**

(Unaudited)

<b>Account Code</b>	<b>Account Description</b>	<b>2014 Appropriation</b>	<b>2014 Actual Expenditures</b>	<b>Remaining</b>	<b>% Used</b>
<b>GENERAL GOVERNMENT</b>					
4130	Executive	\$ 203,431	\$ 200,290	\$ 3,141	98.46%
4135	IT Services	41,517	51,933	(10,416)	125.09%
4140	Town Clerk/Tax Collector	211,766	197,243	14,523	93.14%
4150	Financial Administration	107,150	107,081	69	99.94%
4152	Assessing of Property	90,625	141,674	(51,049)	156.33%
4153	Legal Expense	20,000	31,027	(11,027)	155.14%
4155	Personnel Administration	591,280	544,595	46,685	92.10%
4191	Planning and Zoning	102,023	100,692	1,331	98.70%
4195	Cemeteries	16,890	13,764	3,126	81.49%
4196	Insurance	71,000	71,088	(88)	100.12%
		<b>\$ 1,455,682</b>	<b>\$ 1,459,387</b>	<b>\$ (3,705)</b>	<b>100.25%</b>
<b>PUBLIC SAFETY</b>					
4210	Police	\$ 701,661	\$ 613,661	\$ 88,000	87.46%
4215	Ambulance	551,651	586,409	(34,758)	106.30%
4220	Fire	245,775	231,396	14,379	94.15%
4290	Emergency Management	1	-	1	0.00%
		<b>\$ 1,499,088</b>	<b>\$ 1,431,466</b>	<b>\$ 67,622</b>	<b>95.49%</b>
<b>HIGHWAYS &amp; STREETS</b>					
4311	Highway Administration	\$ 531,002	\$ 532,624	\$ (1,622)	100.31%
4312	Highways & Streets	678,500	662,212	16,288	97.60%
4316	Streetlighting	2,340	2,135	205	91.24%
		<b>\$ 1,211,842</b>	<b>\$ 1,196,971</b>	<b>\$ 14,871</b>	<b>98.77%</b>
<b>SANITATION</b>					
4324	Transfer Station	\$ 527,122	\$ 527,384	\$ (262)	100.05%
4325	Solid Waste-Landfill	31,500	27,912	3,588	88.61%
4327	Solid Waste-Com. Well	15,058	14,150	908	93.97%
		<b>\$ 573,680</b>	<b>\$ 569,446</b>	<b>\$ 4,234</b>	<b>99.26%</b>
<b>HEALTH/WELFARE</b>					
4411	Animal Control	\$ 7,084	\$ 6,416	668	90.57%
4415	Community/Health Programs	14,327	14,327	-	100.00%
4441	Human Service Admin.	57,044	56,898	146	99.74%
4445	Human Service Vendor Pymt.	55,000	41,270	13,730	75.04%
		<b>\$ 133,455</b>	<b>\$ 118,911</b>	<b>\$ 14,544</b>	<b>89.10%</b>

**STATEMENT OF EXPENDITURES - 2014**

(Unaudited)

<b>Account Code</b>	<b>Account Description</b>	<b>2014 Appropriation</b>	<b>2014 Actual Expenditures</b>	<b>Remaining</b>	<b>% Used</b>
<b>CULTURE &amp; RECREATION</b>					
4520	Recreation	\$ 102,666	\$ 96,804	\$ 5,862	94.29%
4521	Buildings & Grounds	206,218	202,073	4,145	97.99%
4550	Library	274,360	268,251	6,109	97.77%
4583	Patriotic Purposes	5,250	4,569	681	87.03%
		<u>\$ 588,494</u>	<u>\$ 571,697</u>	<u>\$ 16,797</u>	<u>97.15%</u>
<b>CONSERVATION</b>					
4611	Conservation Commission	\$ 1	\$ -	\$ 1	0.00%
		<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>0.00%</u>
<b>ECONOMIC DEVELOPMENT</b>					
4652	Economic Development	\$ 1	\$ -	\$ 1	0.00%
		<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>0.00%</u>
<b>DEBT SERVICE</b>					
4711	Principal-LT Bonds & Notes	\$ 320,309	\$ 320,403	\$ (94)	100.03%
4721	Int.-LT Bonds & Notes	74,621	74,504	117	99.84%
4723	Int.-Tax Anticipation Notes	2,000	-	2,000	0.00%
		<u>\$ 396,930</u>	<u>\$ 394,907</u>	<u>\$ 2,023</u>	<u>99.49%</u>
<b>SUB TOTAL</b>		<b>\$ 5,859,173</b>	<b>\$ 5,742,785</b>	<b>\$ 116,388</b>	<b>98.01%</b>
<b>CAPITAL OUTLAY</b>					
4901	Land	\$ -	\$ -	\$ -	0.00%
4902	Machinery	-	-	-	0.00%
4903	Buildings-Fire Station	2,995,041	308,196	2,686,845	10.29%
4909	Sidewalks (To be Reimbursed)		15,001		
		<u>\$ 2,995,041</u>	<u>\$ 323,197</u>	<u>\$ 2,686,845</u>	<u>10.79%</u>
<b>OPERATING TRANSFERS OUT</b>					
4914	To Sewer Fund	\$ 94,215	\$ 85,931	\$ 8,284	91.21%
4915	To Capital Reserve Fund	379,000	379,000	-	100.00%
4916	To Expendable Trust Fund	30,000	30,000	-	100.00%
		<u>\$ 503,215</u>	<u>\$ 494,931</u>	<u>\$ 8,284</u>	<u>98.35%</u>
		<u><b>\$ 9,357,429</b></u>	<u><b>\$ 6,560,913</b></u>	<u><b>\$ 2,796,516</b></u>	<u><b>70.11%</b></u>

**STATEMENT OF REVENUES - 2014**

(Unaudited)

Account Code	Account Description	2014	2014 Actual Revenues	Over/(Under) Collected	% Received
<b>TAXES</b>					
3120	Land Use Change Tax	22,000	16,167	\$ (5,833)	73.49%
3185	Timber Tax	20,000	13,484	(6,516)	67.42%
3186	Paymnt in lieu of Taxes	69,125	44,684	(24,441)	64.64%
3190	Interest & Penalties on Taxes	115,000	111,224	(3,776)	96.72%
		<u>\$ 226,125</u>	<u>\$ 185,559</u>	<u>\$ (40,566)</u>	<u>82.06%</u>
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	UCC Fees	\$ 1,500	\$ 1,200	\$ (300)	80.00%
3220	Motor Vehicle Permits	994,000	1,054,643	60,643	106.10%
3290	Other Licenses, Permits & Fees	22,500	22,039	(461)	97.95%
		<u>\$ 1,018,000</u>	<u>\$ 1,077,882</u>	<u>\$ 59,882</u>	<u>105.88%</u>
<b>FROM FEDERAL GOVERNMENT</b>					
3319	FEMA	\$ -	\$ -	\$ -	100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100.00%</u>
<b>FROM STATE OF NEW HAMPSHIRE</b>					
3352	Room & Meals Tax	\$ 249,000	\$ 269,547	\$ 20,547	108.25%
3353	Highway Block Grant	162,000	164,146	2,146	101.32%
3356	Fed/State Forest Land	600	226	(374)	37.67%
3357	Flood Control Reimbursement	210,000	216,725	6,725	
3359	Grants	32,000	27,799	(4,201)	86.87%
		<u>\$ 653,600</u>	<u>\$ 678,443</u>	<u>\$ 24,843</u>	<u>103.80%</u>
<b>CHARGES FOR SERVICE</b>					
3401 1&2	Planning/Zoning	\$ 6,000	\$ 2,238	\$ (3,762)	37.30%
3401-3	Copy Revenue	600	688	88	114.67%
3401-4	Building Permits	35,000	33,269	(1,731)	95.05%
3401-6	Ambulance Revenue	321,000	276,180	(44,820)	86.04%
3401-7&8	Report Fees	1,100	1,567	467	142.45%
3404	Transfer Station	457,000	405,872	(51,128)	88.81%
		<u>\$ 820,700</u>	<u>\$ 719,814</u>	<u>\$ (100,886)</u>	<u>87.71%</u>
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Town Property	\$ 1,000	\$ 15,441	\$ 14,441	1544.10%
3502	Interest on Investments	500	(877)	(1,377)	-175.40%
3503	Rental of Town Property	7,000	7,710	710	110.14%
3504	Fines	250	605	355	242.00%
3506	Insurance Reimbursements	20,000	12,239	(7,761)	61.20%
3508	Donations/Refunds	1,500	1,935	435	129.00%

**STATEMENT OF REVENUES - 2014**

(Unaudited)

Account		2014 Actual	Over/(Under)	%	
Code	Account Description	2014 Revenues	Collected	Received	
3509	Other	<u>22,500</u>	<u>61,260</u>	<u>38,760</u>	<u>272.27%</u>
		\$ 52,750	\$ 98,313	\$ 45,563	186.38%
<b>OPERATING TRANSFERS IN</b>					
3914	From Sewer Fund	<u>\$ 94,215</u>	<u>\$ 99,886</u>	<u>\$ 5,671</u>	<u>106.02%</u>
		\$ 94,215	\$ 99,886	\$ 5,671	106.02%
<b>SubTotal</b>		\$ 2,865,390	\$ 2,859,897	\$ (5,493)	99.81%
<b>OTHER FINANCING SOURCES</b>					
3934	Proceed from LT Bond/Notes	\$ 2,995,041	\$ 1,499,975	\$ (1,495,066)	50.08%
	Amount Vote from Fund Bal.	-	-	-	0.00%
	Fund Balance to Reduce Taxes			<u>-</u>	<u>0.00%</u>
		\$ 2,995,041	\$ 1,499,975	\$ (1,495,066)	50.08%
		<u>\$ 5,860,431</u>	<u>\$ 4,359,872</u>	<u>\$ (1,500,559)</u>	<u>74.40%</u>



*New Hampshire*  
 Department of  
 Revenue Administration

**2014**  
**MS-61**

### Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

#### Instructions

**Cover Page**

Select the entity name from the pull down menu (County will automatically populate) Enter the year of the report Enter the preparer's information

**For Assistance Please Contact:**

NH DRA Municipal and Property Division  
 Phone: (603) 230-5090  
 Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

**ENTITY'S INFORMATION ?**

Municipality:  County:  Report Year:

**PREPARER INFORMATION ?**

First Name:  Last Name:   
 Street No.:  Street Name:  Phone Number:   
 Email (optional):





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Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2013	Year: 2012	Year: 2011	
Property Taxes	3110		996,100.58	4,620	0	
Resident Taxes	3180		0	0	0	
Land Use Change Taxes	3120		15,600	0	0	
Yield Taxes	3185		5,416.13	490.14	0	
Excavation Tax	3187		0	0	0	
Other Taxes	3189		35,683.19	0	0	
Property Tax Credit Balance ?		-11,800.77	0			
Other Tax or Charges Credit Balance ?		0	0			

Taxes Committed This Year	Account	Levy for Year of this Report	2013	Prior Levies	
Property Taxes	3110	19,837,173	0		
Resident Taxes	3180	0	0		
Land Use Change Taxes	3120	8,800	11,973		
Yield Taxes	3185	7,325.55	702.74		
Excavation Tax	3187	0	0		
Other Taxes	3189	312,091.62	635.09		
-					
-	(user-enterable text field)	0	0		
Add Line					

Overpayment Refunds	Account	Levy for Year of this Report	2013	2012	2011
Property Taxes	3110	30,897.47	4,212	0	0
Resident Taxes	3180	0	0	0	0
Land Use Change Taxes	3120	0	0	0	0
Yield Taxes	3185	0	0	0	0
Excavation Tax	3187	0	0	0	0
-					
-	(user-enterable text field)	0	0	0	0
Add Line					
Interest and Penalties on Delinquent Taxes	3190	14,595.73	51,693.37	1,198.28	0
Interest and Penalties on Resident Taxes	3190	0	0	0	0
<b>Total Debits</b>		20,199,082.6	1,122,016.1	6,308.42	0



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Credits				
Remitted to Treasurer	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	18,810,290.11	682,309.31	4,620	0
Resident Taxes	0	0	0	0
Land Use Change Taxes	8,800	16,073	0	0
Yield Taxes	7,325.55	5,940.83	217.61	0
Interest (Include Lien Conversion)	14,484.73	46,033.37	1,198.28	0
Penalties	111	5,660	0	0
Excavation Tax	0	0	0	0
Other Taxes	273,014.86	22,492.76	0	0
Conversion to Lien (Principal Only)	0	302,346.47	0	0
-				
- (user-enterable text field)	0	0	0	0
Add Line				
Discounts Allowed	0	0	0	0

Abatements Made				
	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	7,739	28,888.57	0	0
Resident Taxes	0	0	0	0
Land Use Change Taxes	0	0	0	0
Yield Taxes	0	0	0	0
Excavation Tax	0	0	0	0
Other Taxes	4,193.05	511.49	0	0
-				
- (user-enterable text field)	0	0	0	0
Add Line				
Current Levy Deeded	159	0	0	0

Uncollected Taxes - End of Year # 1080				
	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	1,056,722.87	82.26	0	0
Resident Taxes	0	0	0	0
Land Use Change Taxes	0	11,500	0	0
Yield Taxes	0	178.04	272.53	0
Excavation Tax	0	0	0	0
Other Taxes	34,883.71	0	0	0
Property Tax Credit Balance ?	-18,641.28	0	0	0
Other Tax or Charges Credit Balance ?	0			



*New Hampshire*  
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<b>Total Credits</b>	20,199,082.6	1,122,016.1	6,308.42	0
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Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2013	Year: DSum02	Year: 2011
Unredeemed Liens Balance - Beginning of Year		0	150,512.7	109,521.18
Liens Executed During Fiscal Year	0	327,242.18	0	0
Interest & Costs Collected (After Lien Execution)	0	13,476.89	15,846.98	19,545.68
-				
- (user-enterable text field)	0	0	0	0
Add Line				
<b>Total Debits</b>	0	340,719.07	166,359.68	129,066.86

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2013	0	2011
Redemptions	0	160,370.3	68,537.1	51,880.78
-				
- (user-enterable text field for additional Redempti	0	0	0	0
Add Line				
Interest & Costs Collected (After Lien Execution) #3190	0	13,476.89	15,846.98	19,545.68
-				
- (user-enterable text field for additional Interest	0	0	0	0
Add Line				
Abatements of Unredeemed Liens	0	491.87	3,390.75	407.81
Liens Deeded to Municipality	0	387.54	377.65	1,091.08
Unredeemed Liens Balance - End of Year #1110	0	165,992.47	78,207.2	56,141.51
<b>Total Credits</b>	0	340,719.07	166,359.68	129,066.86



**New Hampshire**  
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 Revenue Administration

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**HOPKINTON (227)**

**PREPARER'S CERTIFICATION**

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

Preparer's First Name	Preparer's Last Name
Charles	Gangel

1/7/2015
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Preparer's Signature and Title \_\_\_\_\_ Date

**Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

<b>Submit</b>	<i>Please save and e-mail the completed PDF form to your Municipal Account Advisor:</i>
<b>Print</b>	<i>Michelle Clark: michelle.clark@dra.nh.gov                  Jamie Dow: jamie.dow@dra.nh.gov                  Shelley Gerlameau: shelly.gerlameau@dra.nh.gov</i>
<i>A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:</i>	
<p><b>NH DEPARTMENT OF REVENUE ADMINISTRATION</b>  <b>MUNICIPAL AND PROPERTY DIVISION</b>  <b>P.O. BOX 487, CONCORD, NH 03302-0487</b></p>	

## Report of the Town Clerk

### January 1, 2014 through December 31, 2014

**TOWN OF HOPKINTON RECEIPTS:**

Auto/Boat:	
Permits:	\$1,030,414.18
Clerk Agent Fee:	\$ 24,678.00
Dog License:	
Town Fees:	\$ 7,124.50
Town Vital Records:	
Certified Copies:	\$ 1,343.00
Marriages:	\$ 161.00
UCC's:	\$ 1,200.00
Miscellaneous:	\$ 309.23
Pay-by-Bag Bags	<u>\$ 3,773.75</u>
<b>TOTAL:</b>	<b>\$1,069,003.66</b>

**STATE OF NEW HAMPSHIRE RECEIPTS:**

Auto/Boat:	
Permits:	\$ 389,292.04
Dog License:	
State Fees:	\$ 3,038.50
State Vital Records:	
Certified Copies:	\$ 1,462.00
Marriages:	\$ 874.00
State Fish & Game Fees:	
Fish Licenses:	\$ 1,397.50
OHRV:	<u>\$ 5,409.00</u>
<b>TOTAL</b>	<b>\$ 401,473.04</b>

**PAID OUT:**

Town Treasurer:	\$1,069,003.66
State of New Hampshire:	<u>\$ 401,473.04</u>
<b>TOTAL:</b>	<b>\$1,470,476.70</b>

## Hopkinton Town Library 2014 Financial Report

<b>BEGINNING BALANCE</b> (General and Fines Accts)	<b>\$5,234.58</b>
 <b>REVENUES</b>	
Trust Funds	\$9,241.54
Gifts/memorials	\$2,155.00
Interest	\$ 7.98
Misc (Fines, copier, used book sales etc.)	\$6,385.45
<i>Subtotal</i>	<i>\$17,789.97</i>
<b>Subtotal</b>	<b>\$23,024.55</b>
 <b>EXPENDITURES</b>	
Revenue to Town of Hopkinton	\$ 15,000.00
Programs	\$ 572.89
<b>Subtotal</b>	<b>(\$15,572.89)</b>
<b>ENDING BALANCE</b>	<b>\$ 7,451.57</b>

**Trust Funds**

Starting Balance	\$66,669
Ending Balance	\$66,788

## Conservation Commission Financial Report

### HOPKINTON CONSERVATION COMMISSION 2014 ANNUAL ACCOUNTS SUMMARY

	CHECKING ACCOUNT	CONSERVATION COMMISSION SAVINGS ACCT	TOWN FOREST ACCOUNT	TOTALS
<b>Beginning Balance</b>	<b>\$697.97</b>	<b>\$78,661.96</b>	<b>\$8,524.47</b>	<b>\$87,884.40</b>
<b>Income (Interest)</b>	\$0.48	\$35.56	\$6.20	<b>\$42.24</b>
<b>Income (Change of Use Tax)</b>		\$8,705.55		<b>\$8,705.55</b>
<b>Income (Timber Sale)</b>			\$23,751.10	<b>\$23,751.10</b>
<b>Income (Other*)</b>		\$86,820.00		<b>\$86,820.00</b>
<b>Transferred to Checking to Pay Expenses</b>	\$145,022.50	(\$126,018.84)	(\$562.01)	<b>\$18,441.65</b>
<b>Expenses Paid</b>	(\$145,052.95)	(\$10,000.00)		<b>(\$155,052.95)</b>
<b>Ending Balance</b>	<b>\$668.00</b>	<b>\$38,204.23</b>	<b>\$31,719.76</b>	<b>\$70,591.99</b>

\* Other income is PSNH pass-through for Dustin mitigation parcel purchase; this figure is also included in transfer to checking and checking expenses paid.

#### EXPENSE DETAILS

Miscellaneous - report copies, website fee	\$181.51	CC account
Youth conservation camper	\$485.00	CC account
NH Assn. of Cons. Commissions dues - 2014 + 2015	\$578.00	CC account
Conferences attended by CC members	\$60.00	CC account
Town conservation land/trail mgmt	\$1,909.00	CC account
Town forest land/trail mgmt	\$562.01	Town Forest
Miscellaneous land preservation costs (Appraisals, surveys, title research, stewardship fees, legal fees, etc.)	\$26,835.78	CC account
Easement purchase, including \$86,820 from PSNH	\$106,000.00	CC account
<b>TOTAL EXPENSES</b>	<b>\$136,611.30</b>	

#### INCOME DETAILS

Interest	\$42.24	All accounts
Change of use tax	\$8,705.55	CC account
Timber sale on town forests	\$23,751.10	Town Forest
PSNH pass-through for easement purchase	\$86,820.00	CC account
<b>TOTAL INCOME</b>	<b>\$119,318.89</b>	



## Report of the Trustees of Trust Funds

**STATEMENT OF CAPITAL RESERVE FUNDS**  
 January 1, 2014 to December 31, 2014

<u>ACCOUNT NAME</u>	<u>BEGINNING</u>		<u>TRANSFERS IN</u>		<u>TRANSFERS OUT</u>		<u>INTEREST</u>		<u>ENDING</u>	
	<u>BALANCE</u>		<u>TRANSFERS IN</u>		<u>TRANSFERS OUT</u>		<u>INTEREST</u>		<u>BALANCE</u>	
Police Cruiser & Accessory Equipment	\$ 37,317.24	\$	27,000.00	\$	29,601.25	\$	6.99	\$	34,722.98	\$
Sewer System Equip/Sludge Removal	\$ 19,243.84	\$	-	\$	6,675.30	\$	2.69	\$	12,571.23	\$
Transfer Station Equipment & Facilities	\$ 31,939.81	\$	30,000.00	\$	15,188.00	\$	7.75	\$	46,759.56	\$
Fire Dept Vehicles & Equipment	\$ 98,879.53	\$	20,000.00	\$	57,683.71	\$	17.70	\$	61,213.52	\$
Ambulance Replacement & Equipment	\$ 160,131.03	\$	100,000.00	\$	3,575.00	\$	34.77	\$	256,590.80	\$
Contoocook Village Revitalization	\$ 3.65	\$	-	\$	-	\$	-	\$	3.65	\$
PW/HWY Dept Vehicles & Equipment	\$ 46,101.19	\$	165,000.00	\$	74,071.96	\$	14.65	\$	137,043.88	\$
Library Replacement Bldg Systems	\$ 26,111.44	\$	10,000.00	\$	24,545.00	\$	4.81	\$	11,571.25	\$
Cemetery Maintenance	\$ 13,819.99	\$	-	\$	-	\$	1.95	\$	13,821.94	\$
Town Hall Renovations	\$ 5,363.27	\$	15,000.00	\$	-	\$	1.96	\$	20,365.23	\$
Police/Fire Radios & Equip Replacement	\$ 37,164.76	\$	2,000.00	\$	-	\$	6.98	\$	39,171.74	\$
Dam Maintenance & Construction	\$ 1.45	\$	10,000.00	\$	1,747.00	\$	0.08	\$	8,254.53	\$
Contoocook Village Precinct	\$ 94,056.85	\$	202,720.00	\$	202,720.00	\$	50.56	\$	94,107.41	\$
Hopkinton Village Precinct	\$ 127.78	\$	-	\$	-	\$	-	\$	127.78	\$
Hopkinton School District Vehicles	\$ 25,846.07	\$	10,000.00	\$	-	\$	5.34	\$	35,851.41	\$
Hopkinton School Dist Main/ Reno	\$ 102,186.48	\$	102,720.00	\$	52,491.10	\$	14.35	\$	152,429.73	\$
	\$ 698,294.38	\$	694,440.00	\$	468,298.32	\$	170.58	\$	924,606.64	\$

TOWN OF HOPKINTON TRUST FUNDS AND EXPENDABLE FUNDS

MS-9 Summary 12/31/2014		Principal Book Value*										Total Principal & Income Book Value*	Total Principal & Income Market Value**
Cemetery and Trust Funds	Date	Purpose	1/1/2014 Book Value*	New Furds	Expended Furds	Realized Gain/Loss	12/31/2014 Book Value*	1/1/2014 Book Value*	Income Earned YTD	Expended Income YTD	12/31/2014 Book Value*	12/31/2014 Book Value*	12/31/2014 Book Value*
Hopkinton Cemetery	134,741.04	Lot Care	184,650.66	1,200.00	48,709.62	48,709.62	184,650.66	79,541.58	8,266.20	17,729.28	70,078.50	254,729.16	263,785.06
Contoocook Cemetery	208,658.19	Lot Care	286,547.54	2,400.00	75,889.35	75,889.35	286,547.54	181,627.78	12,827.78	1,741.12	192,713.86	479,261.40	496,299.67
Stumpfield Cemetery	5,272.37	Lot Care	5,870.06		951.39	1,648.48	5,870.06	2,203.64	247.85	2,451.49	0.00	5,870.06	6,073.75
Blackwater Cemetery	10,282.13	Lot Care	13,966.36		3,684.23	3,684.23	13,966.36	7,920.33	625.23	2,101.12	6,444.44	20,410.80	21,136.43
Misc. Cemeteries	3,262.54	Lot Care	4,431.55		1,169.01	1,169.01	4,431.55	3,751.31	198.39		3,949.70	8,381.25	8,679.21
Lerned, Dr. Ebenezer	1834	Community Outreach	814.66			291.90	1,106.56	2,401.50	49.54		2,451.04	3,557.60	3,684.08
Lerned, Hannah Brook	1906	Community Outreach	797.16			285.63	1,082.79	1,955.71	48.47		1,604.18	2,686.97	2,782.49
Anderson, Hon Lars	1938	Community Outreach	1,658.82			594.38	2,253.20	1,168.75	100.87	700.00	569.62	2,822.82	2,923.17
Anderson, Isabel	1949	Community Outreach	1,655.94			593.35	2,249.29	1,030.61	100.69	700.00	431.30	2,680.59	2,775.89
Helping Hand Fund	1955	Community Outreach	12,487.76			4,474.55	16,962.33	14,040.32	759.35		14,799.67	31,762.00	32,891.17
Flanders, Mary L.	1980	Community Outreach	74,703.05			26,767.17	101,470.22	106,367.08	4,542.48		110,909.56	212,378.78	219,930.11
Chase, Ruth G	1984	Community Outreach	2,803.24			1,004.44	3,807.68	5,776.48	170.46		5,945.94	9,753.62	10,100.37
Babson, John	1961	Scholarship	15,605.32			5,091.41	21,196.93	933.60	948.92	700.00	1,182.62	22,379.45	23,175.06
Kimball, Marion Memorial	1961	Scholarship	4,916.86			1,761.67	6,678.23	809.20	298.96	500.00	608.16	7,286.39	7,545.43
Gould, Jessie	1969	Scholarship	34.93			12.52	47.45	29.73	2.12		31.85	79.30	82.12
Rice, Earl & Evelyn Memorial	1973	Scholarship	3,225.36			1,152.69	4,381.05	208.96	196.13	150.00	255.09	4,636.14	4,800.96
Martin, Harold M. Memorial	1973	Scholarship	10,292.32			3,687.89	13,980.21	531.62	625.85	450.00	707.47	14,687.68	15,209.84
Regal, Barry	1977	Scholarship	2,276.29			815.27	3,090.56	121.97	138.35	100.00	160.32	3,250.88	3,356.45
Carroll, Andrew J. Memorial	1981	Scholarship	6,475.17			2,320.15	8,795.32	405.89	393.74	300.00	499.63	9,294.95	9,625.40
Sterling, W & D Memorial	1982	Scholarship	16,361.22			5,862.46	22,223.68	1,044.56	994.88	800.00	1,239.44	23,463.12	24,297.26
Sterling, W C & MJB	1989	Scholarship	15,821.95			5,669.23	21,491.18	985.32	962.09	700.00	1,247.41	22,738.59	23,546.97
Sullivan, J & A Memorial	1985	Scholarship	7,919.02			2,837.50	10,756.52	395.19	481.53	300.00	526.72	11,283.24	11,684.37
Blanchard, Brooke Memorial	1986	Scholarship	9,210.14			2,780.57	12,000.71	398.65	471.87	400.00	520.52	11,061.23	11,454.47
Griscorn, Stacey Memorial	1996	Scholarship	7,267.89			3,302.90	10,570.79	487.42	560.51	400.00	647.93	13,168.72	13,636.88
McAuliffe, Christa Mem Schol	2003	Scholarship	3,270.89			1,171.90	4,442.49	189.87	198.88	100.00	208.75	4,651.24	4,816.60
Houghton, Gertrude Memorial	2010	Scholarship	167,017.83			59,844.88	226,862.71	7,608.00	10,155.89	6,500.00	11,263.89	238,126.60	246,692.26
Aubry, Travis Memorial	2011	Scholarship	4,493.63		49.63	1,892.31	6,036.21	195.51	254.86	460.37	0.00	6,036.21	6,250.80
Burns, Richard	1929	Books for Children	791.09			283.46	1,074.55	34.42	48.10	34.42	48.10	1,122.65	1,162.56
Kimball, Sarah U	1943	Hopkinton Library	158.22			56.69	214.91	6.88	9.62	6.88	9.62	224.53	232.51
Richardson, Eliza	1943	Hopkinton Library	1,443.28			517.15	1,960.44	62.80	87.76	62.80	87.76	2,048.20	2,121.02
Lerned, Lucy	1943	Hopkinton Library	234.86			84.05	318.61	10.21	14.26	10.21	14.26	332.87	344.70
Richardson, Eliza	1943	Contoocook Library	1,028.47			368.52	1,396.99	44.75	62.54	44.75	62.54	1,459.53	1,511.42
Kimball, John P	1952	Hopkinton Library	316.42			113.38	429.80	13.77	19.24	13.77	19.24	449.04	465.00
Young, William P	1961	Books for Children	874.61			313.39	1,188.00	38.05	53.18	38.05	53.18	1,241.18	1,285.31
Hazelton, Glenn M. Mem	1968	Child Bks Contoocook	8,402.44			3,010.71	11,413.15	365.58	510.93	365.58	510.93	11,924.08	12,347.99
Houston, Ty Memorial	1978	Child Parnis Contoocook	474.66			170.08	644.74	20.65	28.86	20.65	28.86	673.60	697.55
Sample, Katherine E.	1978	Child Bks Contoocook	4,807.95			1,722.76	6,530.71	209.19	292.36	209.19	292.36	6,823.07	7,065.64
Brown, Jessie H. Memorial	1982	Libraries	821.91			294.50	1,116.41	35.76	49.98	35.76	49.98	1,166.39	1,207.86
Wright, C. Louise Memorial	1983	Child Bks Contoocook	2,825.90			1,012.56	3,838.46	122.95	171.84	122.95	171.84	4,010.30	4,162.87
Kelly, G Everet	1980	Libraries	31,226.71			11,185.98	42,412.69	1,358.65	1,898.81	1,358.65	1,898.81	44,314.50	45,889.93
Baily, Helen Young	1988	General School use	165.25			59.21	224.46	182.29	10.05		202.34	426.80	441.97
Gould, Jessie	1982	School Libraries	7,325.26			2,624.75	9,950.01	4,791.45	445.43	400.00	4,836.88	14,786.89	15,312.58
Project Graduation	1980	Graduation	94,204.54	8,000.00		36,621.51	138,826.45	8,801.53	6,245.08	4,098.80	10,947.81	149,774.26	155,098.90
Slusser Sr. Center	2010	Senior Center	9,420.32	3,425.00		4,602.66	17,447.98	1,596.39	781.09		2,377.48	19,825.46	20,530.28
Totals			\$ 896,246.64	\$ 15,025.00	\$ 1,001.02	\$ 326,163.02	\$ 1,236,433.64	\$ 439,404.32	\$ 55,351.02	\$ 44,145.84	\$ 460,609.50	\$ 1,687,043.14	\$ 1,747,019.38

\*Book Value: Original deposit  
 \*\*Market Value: Current value of original deposit as determined by Interactive Data Services Inc., an independent pricing service.

MS-9 Summary 12/31/2013		Principal Book Value*										Total Principal & Income Market Value**	
Fund Description	Date	Purpose	1/1/2014 Book Value*	New Funds	Expended Funds	Realized Gain/Loss	12/31/2014 Book Value*	1/1/2014 Book Value*	Income Earned YTD	Expended Income YTD	12/31/2014 Book Value*	Total Principal & Income Market Value**	
Expendable:													
Library Tech Fund	2003		11,408.00	5,000.00			16,408.00	1,206.71	16.51		1,222.22	17,630.22	
Town Facilities	2002		14,471.50	15,000.00	10,717.48		18,754.02	3,217.98	17.73		3,235.71	21,989.73	
Recreation Facilities	2002		6,448.07	5,000.00	9,609.39		1,838.68	1,621.66	1.74		1,623.40	3,462.08	
Library Building	2004		10,021.66	5,000.00	2,222.00		12,799.66	726.39	12.10		737.49	13,537.05	
Human Services	2004		26,324.44				26,324.44	2,115.02	24.87		2,139.89	28,464.33	
Sub total			68,673.57	30,000.00	22,548.87	-	76,124.70	8,886.76	71.95	-	8,958.71	85,083.41	
Educating Disabled Children	2005		146,435.51	11,000.00		-	157,435.51	11,722.35	160.79	-	11,883.14	169,318.65	
HSD Health Insurance Fund	2010		75,000.00			-	75,000.00	220.39	63.91	-	284.30	75,284.30	
Totals			290,109.08	41,000.00	22,548.87	-	308,560.21	20,829.50	296.65	-	21,126.15	329,686.36	

**Statement of Assets**  
**TOWN OF HOPKINTON TRUST FUNDS**  
**MS 10 Summary as of 12/31/2014**

SHS/FACE	Asset Description	Maturity Date	Beginning Book Value*	Purchases	Bond Amortization	Proceeds from Sale	Adjust to Book Value	Gains or (Losses)	Ending Balance Book Value*	Market Value** 12/31/2014	Income Earned
0	Morgan Stanley 4.75% 4/01/2014	4/1/2014	30,577.50			30,000.00		(577.50)	0.00	0.00	712.50
25,000	Southern Company 2.375% 9/15/15	9/15/2015	25,437.50						25,437.50	25,272.20	593.76
20,000	CountryWide Financial 6.25% 6/15/2016	6/15/2016	18,861.80						18,861.80	21,226.84	1,250.00
25,000	Kimberly Clark Corp. 6.125% 8/1/2017	8/1/2017	24,572.75						24,572.75	27,970.10	1,531.25
25,000	Eaton Vance Corp. 6.50% 10/2/2017	10/2/2017	22,634.00						22,634.00	28,049.76	1,625.00
20,000	American Express 7.00% 3/19/2018	3/19/2018	19,424.00						19,424.00	23,139.06	1,400.00
25,000	Avon Products Inc. 4.2% 7/15/18	7/15/2018	26,456.75						26,456.75	22,875.00	1,050.00
30,000	Federal Home Loan Mgt 2.000% 1/30/2019	1/30/2019	-	25,187.50					25,187.50	25,033.73	118.06
0	Wal-Mart Stores 4.125% 2/1/2019	2/1/2019	30,064.60						30,064.60	32,676.03	1,237.50
0	Goldman Sachs Group Inc. 2.000% 11/07/19	11/7/2019	10,000.00			10,000.00			0.00	0.00	200.00
55,000	Federal Farm Credit Bank 2.000% 12/30/2019	12/30/2019	-	55,000.00					55,000.00	64,731.49	0.00
55,000	NASDAQ OMX Group Inc. 5.560% 1/15/2020	1/15/2020	56,425.05						56,425.05	61,116.94	3,052.50
20,000	Genworth Financial Inc. 7.700% 6/15/2020	6/15/2020	19,325.20						19,325.20	19,949.46	1,540.00
20,000	Federal Farm Credit Bank 2.375% 7/16/2020	7/16/2020	-	20,020.00					20,020.00	20,030.04	0.00
0	FNMA Agencies 2.500% 1/120/2020	11/20/2020	-	30,000.00		30,000.00			0.00	0.00	375.00
0	Alcoa 5.400% 4/15/2021	4/15/2021	90,465.30			94,758.30		4,293.00	0.00	0.00	2,646.00
25,000	Boston Properties LP 4.125% 5/15/21	5/15/2021	24,744.50						24,744.50	26,610.58	1,031.26
20,000	Federal Farm Credit Bank 2.680% 8/13/2021	8/13/2021	-	20,000.00					20,000.00	20,003.72	0.00
25,000	Federal Farm Credit Bank 2.75% 11/12/2021	11/12/2021	-	25,000.00					25,000.00	24,795.73	341.84
20,000	JP Morgan Chase & Co. 4.500% 01/24/22	12/4/2022	21,237.60						21,237.60	21,835.04	900.00
60,000	Federal Farm Credit Bank 2.730 9/09/2022	9/9/2022	-	59,970.00					59,970.00	59,766.28	(13.66)
45,000	Morgan Stanley Sub 4.875% 11/1/2022	11/1/2022	46,732.05						46,732.05	47,793.51	2,193.76
15,000	General Elec Cap Corp 3.100% 1/9/2023	1/9/2023	14,059.80						14,059.80	15,187.43	465.00
20,000	GE Capital Intermites Condit 5.100% 05/15/23	5/15/2023	21,783.80						21,783.80	22,035.90	1,020.00
20,000	Federal Farm Credit Bank 3.100% 7/17/2023	7/17/2023	-	20,000.00					20,000.00	20,004.56	0.00
25,000	Federal Home Loan Bank 3.190% 11/15/2023	11/15/2023	-	25,000.00					25,000.00	25,006.05	398.75
25,000	FNMA Step Agency 2.000% 9/25/2024	9/25/2024	-	25,000.00					25,000.00	25,078.88	(8.33)
1,000	JP Morgan 5.45% Perpetual PFD		25,000.00						25,000.00	23,700.00	1,362.48
400	Nextera Energy 5.125% PFD		10,000.00						10,000.00	9,096.00	0.00
1,500	Nextera Energy Capital 8.75% GTD		37,500.00						37,500.00	37,950.00	2,203.16
2,200	Partnerre LTD 5.875% PFD		55,000.00						55,000.00	56,474.00	3,437.44
0	Protective Life 6.25% PFD										
0	Abbott Labs		16,810.43			25,529.00		8,718.57	0.00	0.00	510.40
0	AFLAC Inc.		17,951.51			19,493.32		1,501.81	0.00	0.00	366.30
0	American Express Company		16,164.37			25,829.98		9,665.61	0.00	0.00	274.40
145	Apple Inc.		12,602.00			29,955.23		22,330.27	4,977.04	16,005.10	775.20
0	Automatic Data Processing Inc.		12,442.44			23,791.88	(1,572.72)	12,922.16	0.00	0.00	537.60
0	Bank of New York		16,073.93			24,004.02		7,930.09	0.00	0.00	225.60

SHS/FACE	Asset Description	Maturity Date	Beginning Book Value*	Purchases	Bond Amortization	Proceeds from Sale	Adjust to Book Value	Gains or (Losses)	Ending Balance Book Value*	Market Value** 12/31/2014	Income Earned
706	Barick Gold Corp.		-	8,022.69					8,022.69	7,578.76	29.96
0	BB&T Corporation		17,505.12			22,851.07		5,145.95	0.00	0.00	560.50
75	Berkshire Hathaway		-	10,873.46					10,873.46	11,261.25	0.00
66	Boeing Co.		-	8,123.70					8,123.70	8,448.70	0.00
44	California Res Corp.		-				337.02		337.02	242.44	0.00
0	Caterpillar Tractor		12,386.77			16,538.34		4,451.57	0.00	0.00	192.00
0	CDK Global Inc.		-			3,410.39	1,572.72	1,837.67	0.00	0.00	0.00
100	Celgene Corp.		-	10,808.00					10,808.00	11,186.00	0.00
150	Cerner Corp.		-	9,500.57					9,500.57	9,699.00	0.00
0	Chevron Corporation		19,782.88			21,729.36		1,946.48	0.00	0.00	533.80
95	Chubb Corp.		-	9,680.22					9,680.22	9,829.65	0.00
0	Colgate-Palmolive Company		15,152.86			25,980.66		10,827.80	0.00	0.00	539.60
0	Comcast Corp. New-CL A		7,075.26			11,998.51		4,923.25	0.00	0.00	99.12
0	Consolidated Edison Inc.		16,377.00			20,139.46		3,762.46	0.00	0.00	661.50
70	Costco Wholesale Corp. New		-	9,638.19					9,638.19	9,922.50	24.85
0	CVS Caremark Corporation		20,120.06			34,705.91		14,585.85	0.00	0.00	429.00
100	Danaher Corporation		12,876.23			21,140.65		11,841.15	3,576.73	8,571.00	117.00
120	Disney (Walt)		-	10,766.16					10,766.16	11,302.80	636.36
110	Dominion Resources Inc.		-	8,168.10					8,168.10	8,459.00	66.00
136	Du Pont E De Nemours & Company		9,321.00			13,429.07		7,979.87	3,871.80	9,981.90	508.70
0	eBay Inc.		20,037.56			19,385.86	(651.70)		0.00	0.00	0.00
0	Enterprise Prod Partners LP		5,631.78			13,219.90		7,588.12	0.00	0.00	500.50
85	Eog Resources		-	8,377.60					8,377.60	7,825.95	0.00
140	Express Scripts Holding Co.		-	10,921.02					10,921.02	11,853.80	0.00
115	Exxon Mobile Corp.		-	11,068.74					11,068.74	10,631.75	0.00
65	Fedex Corp.		-	11,160.37					11,160.37	11,287.90	0.00
0	Fluor Corp.		22,674.86			26,596.65		4,221.79	0.00	0.00	127.05
765	Ford Motor Company		-	10,710.00					10,710.00	11,857.50	0.00
415	General Electric Co.		20,770.00			15,462.49		3,312.04	8,619.55	10,487.05	880.00
100	Gilead Sciences Inc.		-	10,706.90					10,706.90	9,426.00	0.00
25	Google Inc.		13,731.75			13,703.04		6,848.15	6,876.86	13,266.50	0.00
0	Intel Corp.		15,700.00			33,203.57		17,503.57	0.00	0.00	900.00
50	Intl Business Machines		-	8,187.33					8,187.33	8,022.00	0.00
175	J.P. Morgan Chase & Company		14,707.48			10,195.50		3,058.05	7,570.03	10,951.50	530.40
0	Kinder Morgan Energy Partners LP		9,345.34			19,842.46		10,497.12	0.00	0.00	1,161.30
185	Lowe's Companies Inc.		-	10,709.28					10,709.28	12,728.00	0.00
0	McDonalds Corp.		6,912.10			12,365.59		5,453.49	0.00	0.00	315.90
220	MetLife Inc.		-	12,064.36					12,064.36	11,859.80	0.00
145	Michael Kors		10,108.84			13,013.54		2,904.70	10,023.56	10,889.50	0.00
0	Microchip Technology Inc.		15,209.00			29,813.11		14,604.11	0.00	0.00	714.56
195	Microsoft Corp.		-	9,552.70					9,552.70	9,057.76	60.45
0	Mondelez Intl Inc.		17,398.98			27,521.16		10,122.18	0.00	0.00	205.80
130	National Oilwell Varco Inc.		-	9,533.94					9,533.94	8,518.90	59.80
125	Nike Inc.		-	11,878.50					11,878.50	12,018.75	0.00
0	Norfolk Southern Corp.		12,406.99			23,837.29		11,430.30	0.00	0.00	455.10
0	Nucor Corp.		19,661.71			22,219.36		2,537.65	0.00	0.00	314.50
110	Occidental Pete Corp.		-	9,667.68			(337.02)		9,330.66	8,867.10	0.00
235	Oracle Corp.		-	9,519.43					9,519.43	10,567.95	0.00

SHS/FACE	Asset Description	Maturity Date	Beginning Book Value*	Purchases	Bond Amortization	Proceeds from Sale	Adjust to Book Value	Gains or (Losses)	Ending Balance Book Value*	Market Value** 12/31/2014	Income Earned
110	Pepsico Inc.		-	10,662.08					10,662.08	10,401.60	0.00
	0 Pfizer Inc.		19,850.33			21,704.34		1,854.01	0.00	0.00	748.80
140	PNC Finl Svcs Group		-	12,403.64					12,403.64	12,772.20	0.00
10	Priceline Group Inc.		-	11,197.80					11,197.80	11,402.10	0.00
120	Procter & Gamble Company		19,920.02			12,861.40		2,051.77	9,020.39	10,930.80	671.06
0	Prudential Financial, Inc.		17,961.87			28,519.49		10,557.62	0.00	0.00	524.70
120	Qualcomm Inc.		-	8,334.91					8,334.91	8,919.60	50.40
125	Salesforce.com Inc.		-	8,061.25					8,061.25	7,413.75	0.00
95	Schlumberger Ltd		-	9,335.64					9,335.64	8,113.95	0.00
160	Sector SPDR TR SHS Ben Int Health Care		-	10,631.68					10,631.68	10,940.80	41.56
45	Simon Property Group Inc.		-	8,196.21					8,196.21	8,194.95	58.50
0	Spectra Energy Corporation		10,746.00			23,565.02		12,819.02	0.00	0.00	603.00
0	Sysco Corporation		11,411.00			19,275.97		7,864.97	0.00	0.00	580.00
110	Tesoro Pete Corp.		-	7,851.58					7,851.58	8,176.50	33.00
0	The Home Depot		6,239.46			19,579.92		13,340.46	0.00	0.00	282.00
90	Thermo Fisher Scientific Inc.		-	10,506.55					10,506.55	11,276.10	0.00
170	TJX Companies		15,038.07			19,536.42		4,498.35	10,857.56	11,558.60	163.35
115	T. Rowe Price Group Inc.		-	9,545.69					9,545.69	9,873.90	50.60
80	Union Pacific Corp.		-	9,663.75					9,663.75	9,530.40	0.00
110	United Health Group Inc.		8,171.68			10,897.62		6,721.03	3,994.99	11,119.90	273.01
75	United Technologies Corp.		-	8,170.88					8,170.88	8,625.00	44.25
0	US Bancorp		16,132.80			21,049.35		4,916.55	0.00	0.00	456.00
0	Valero Energy Corporation		16,213.18			22,439.63		6,225.45	0.00	0.00	321.63
160	Verizon Communications Inc.		-	8,117.88					8,117.88	7,484.80	0.00
45	VISA Inc.		8,954.87			13,740.59		8,815.41	4,029.69	11,799.00	141.60
130	VMWare Inc. Cl A		-	10,943.14					10,943.14	10,727.60	0.00
165	Walgreen Company		-	11,198.22					11,198.22	12,573.00	55.69
200	Wells Fargo & Company		14,815.90			18,808.66		9,380.36	5,387.60	10,964.00	742.50
0.000	American Century Heritage		-	34,795.00				1,235.62	0.00	0.00	0.00
2788.847	Convergence Core Plus Intl		-	50,725.00					50,725.00	50,310.80	2,404.06
895.020	Delaware Small Cap Value Intl		-	51,140.00					51,140.00	49,270.85	1,984.26
5179.856	Goldman Sachs High Yield Instl		-	36,000.00					36,000.00	34,964.03	707.57
0.000	iShares IBOXX \$High Yield Corp. Bond Fund		32,476.00			36,097.88		3,621.88	0.00	0.00	2,071.15
6231.775	Ivy International Core Equity		-	122,450.00					122,450.00	106,501.03	12,995.75
0.000	Neuberger Berman MLP Income Fund		14,000.00			13,474.14		(525.86)	0.00	0.00	441.00
1329.666	Oppenheimer Developing Markets		-	51,770.00					51,770.00	46,618.09	1,107.12
0.000	PIMCO Dynamic Credit Income F und		10,000.00			9,269.75		(730.25)	0.00	0.00	458.32
170.000	Vanguard Info Tech ETF		-	17,528.48					17,528.48	17,761.60	199.07
	NORTHERN TRUST PRIME OBLIGATION FUND		56,213.46	63,325.87					119,539.32	119,539.32	13.15
	Cash		216.98				(216.98)				
	Citigroup Inc. Securities Litigation Proceeds		-								241.32
	Bank Assistance Fees		-								(17,602.40)
	Total		1,335,650.96	1,138,461.61	-	1,113,005.47	(216.98)	325,163.02	1,687,043.14	1,747,019.38	55,351.02

SHS/FACE	Asset Description	Maturity Date	Beginning Book Value*	Purchases	Bond Amortization	Proceeds from Sale	Adjust to Book Value	Gains or (Losses)	Ending Balance Book Value*	Market Value** 12/31/2014	Income Earned
			Beginning Book Value*	Additions	Withdrawals	Income	Adjust to Book Value*	Gains or (Losses)	Ending Balance Book Value*	Market Value** 12/31/2014	Income Earned
SHS	Asset Description	Maturity Date	Beginning Book Value*	Additions	Withdrawals	Income	Adjust to Book Value*	Gains or (Losses)	Ending Balance Book Value*	Market Value** 12/31/2014	Income Earned
	MCSB/EXPENDABLE/ Account #3000715868		77,560.33	30,000.00	(22,548.87)	71.95			85,083.41	85,083.41	71.95
	MCSB/IED DIS CHILDREN/Account #3000751465		158,157.86	11,000.00	-	160.79			169,318.65	169,318.65	160.79
	MCSB/HSD HEALTH INS/Account #3000763312		75,220.39		-	63.91			75,284.30	75,284.30	63.91
	Total		310,938.58	41,000.00	(22,548.87)	296.65	-	-	329,686.36	329,686.36	296.65

\*Book Value: Original deposit

\*\*Market Value: Current value of original deposit as determined by Interactive Data Services Inc., an independent pricing service.

1,335,650.96

## Report of the Assessing Department

	Town	Contoocook Village Precinct	Hopkinton Village Precinct
<b>Value of Land</b>			
Current use	\$1,910,365	\$106,734	\$17,141
Conservation restriction	\$0	\$0	\$0
Discretionary easement	\$16,482	\$0	\$0
Discretionary preservation easement	\$1,950	\$520	\$650
Residential	\$129,857,550	\$24,757,400	\$8,477,000
Commercial/Industrial	\$8,240,000	\$3,327,900	\$338,300
<b>Total Taxable Land</b>	<b>\$140,026,347</b>	<b>\$28,192,554</b>	<b>\$8,833,091</b>
<b>Value of Buildings</b>			
Residential	\$395,280,923	\$88,191,773	\$26,966,975
Manufactured housing	\$9,695,800	\$125,200	\$0
Commercial/Industrial	\$43,011,500	\$15,733,400	\$1,746,900
Discretionary Preservation easement	\$49,777	\$10,427	\$7,725
<b>Total Taxable Buildings</b>	<b>\$448,038,000</b>	<b>\$104,060,800</b>	<b>\$28,721,600</b>
<b>Public Utility Companies</b>	<b>\$27,882,800</b>		
<b>Total Valuation Before Exemptions</b>	<b>\$615,947,147</b>	<b>\$132,253,354</b>	<b>\$37,554,691</b>
<b>Less Exemptions</b>			
Assist Persons with Disabilities (Vet)	\$5,182	\$5,182	\$0
Blind	\$150,000	\$90,000	\$0
Elderly	\$5,734,300	\$1,520,000	\$447,900
Solar/Wind Power	\$109,250	\$19,050	\$0
<b>Total Amount of Exemptions</b>	<b>\$5,998,732</b>	<b>\$1,634,232</b>	<b>\$447,900</b>
<b>Net value, which tax rate for Municipal, County &amp; Local Education Tax is computed</b>	<b>\$609,948,415</b>	<b>\$130,619,122</b>	<b>\$37,106,791</b>
<b>Less Public Utilities</b>	<b>27,882,800</b>	<b>\$0</b>	<b>\$0</b>
<b>Net value, less public utilities on which tax rate for State Education Tax is computed</b>	<b>\$582,065,615</b>	<b>\$130,619,122</b>	<b>\$37,106,791</b>

### UTILITY SUMMARY

Name of Public Utility Company	
UNITIL Energy Systems	\$355,700
New –England Hydro-Transmission Corp.	\$9,748,100
New England Power Company	\$3,957,700
Public Service Company	\$13,021,300
Consolidated Hydro of NH	\$800,000
<b>Total Value</b>	<b>\$27,882,800</b>



**Current Use Report**

<b>Current Use Classification</b>	<b>Acres Receiving Current Use Assessment</b>
Farm Land	1,868.25
Forest Land	8,384.42
Forest Land with Documented Stewardship	3,489.06
Unproductive	66.66
Wet Land	889.94
<b>Total Acreage</b>	<b>14,698.33</b>
Other Current Use Statistics	
Acres Receiving a 20% Recreational Adjustment	1,066.02
Acres Removed From Current Use During the Year	10.68

**Discretionary Easements**

<b>Acres</b>	<b>Owners</b>	<b>Description</b>
38.78	1	Golf course

**Tax Credits**

<b>Type of Tax Credits</b>	<b>Amount of Credit</b>	<b>Number of Individuals</b>	<b>Total of Tax Credits</b>
Totally & Permanently Disabled Veterans, Spouses or Widows	\$2,000	9	\$18,000
Other War Service Credits	\$500	329	\$164,500
<b>Total</b>		<b>338</b>	<b>\$182,500</b>

**HOPKINTON TAX RATES**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Municipal -Town	\$5.08	\$5.05	5.06	5.10	5.10	5.94
County Tax	\$3.00	\$2.72	2.88	2.80	2.67	2.99
Local Education Tax	\$16.11	\$16.27	17.17	17.77	18.53	21.09
State Education Tax	\$2.64	\$2.68	2.43	2.52	2.44	2.54
Combined Tax	\$26.83	\$26.72	27.54	28.19	28.74	32.56
Contoocook Village Precinct	\$1.09	\$.77	.77	1.17	1.22	1.37
Hopkinton Village	\$.34	\$0.34	.44	.37	.48	.41

## Schedule of Town Property

Map/Lot	Location	Total	Map/Lot	Location	Total
210/014	BAILEY RD	42,500	206/020	KEARSARGE AVE	119,400
217/041	BARTON CORNER RD	63,100	222/067-2	KEARSARGE AVE	398,700
231/008	BASSETT MILL RD	89,700	222/107	KEARSARGE AVE	19,600
259/024	BEECH HILL & CURRIER	5,700	230/003	LITTLE FROST RD	10,500
225/083	BLUEBIRD LN	600	101/085	MAIN ST	276,800
207/016	BOUND TREE & CLEMENT	73,700	102/064	MAIN ST	144,900
207/017	BOUND TREE & CLEMENT	165,100	103/009	MAIN ST	87,100
204/015	BOUND TREE RD	24,400	104/060-1	MAIN ST	1,800
207/038	BOUND TREE RD	16,700	106/003	MAIN ST	346,700
239/038-1	BRIAR HILL RD	239,700	106/003-1	MAIN ST	255,200
250/067	BRIAR HILL RD	99,900	106/023	MAIN ST	541,100
256/27-1	BROCKWAY RD	4,000	106/024	MAIN ST	125,300
202/007	CAMP MERRIMAC RD	10,200	106/049	MAIN ST	323,100
102/022-1	CARRIAGE LN	16,100	251/007	MAIN ST	112,200
101/017	CEDAR ST	57,900	102/085	MAPLE ST	40,100
102/038	CEDAR ST & MAPLE ST	1,700	219/012	MAPLE ST	283,100
207/007	CLEMENT HILL RD	25,400	105/012	OLD HENNIKER RD	9,900
208/001	CLEMENT HILL RD	75,900	105/017	OLD HENNIKER RD	92,400
208/099-22	CLEMENT HILL RD	22,400	238/080	OLD HENNIKER RD	144,800
209/58	CLEMENT HILL RD	4,400			
210-99	ROWELL BRIDGE	720,000			
259/020	CURRIER RD	4,500	105/024-1	OLD PUTNEY HILL RD	1,200
224/046	DUSTIN RD	92,500	239/056	OLD PUTNEY HILL RD	149,400
244/06	E PENACOOK RD	1,121,300			
244/011	E PENACOOK RD	270,200	222/078	PARK AVE	98,100
224/012	E PENACOOK RD	115,600	101/052	PARK AVE & KEARSARGE	2,700
246/006	E PENACOOK RD	308,600	249/013	PATCH RD	166,900
233/002	EUGENE FOOTE RD	167,200	249/021	PATCH RD	2,400
265/002	FARRINGTON CORNER RD	18,000	103/017	PENACOOK & GOULD HIL	7,200
266/044-1	FARRINGTON CORNER RD	289,900	103/022	PENACOOK & GOULD HIL	4,400
251/061	FIELDSTONE RD	43,500	103/016	PENACOOK RD	160,900
229/001	GAGE HILL RD	4,900	243/044	PENACOOK RD	15,000
238/049	GAGE HILL RD	9,600	101/020	PINE ST	480,700
251/056	GARRISON LN	18,200	101/021	PINE ST	382,900
223/003	GRANITE VALLEY	28,300	220/035	PINE ST	33,600
214/001	HATFIELD RD	168,900	221/044	PINE ST	186,000
251/010	HAWTHORNE HILL RD	281,700			
105/031	HOPKINTON & OLD HENN	43,300	102/009	PUBLIC WORKS RD (& 2	4,477,200
239/037	HOPKINTON RD	691,800	239/062	PUTNEY HILL RD	66,500
221/083	HOUSTON DR (41&171)	2,900,700			
237/038	IRISH HILL RD	3,600	250/061	ROLLINS RD	186,300
256/002	JEWETT RD	13,200	250/065	ROLLINS RD	225,600
256/003	JEWETT RD	8,500	221/104	SPRING ST	2,400
256/005	JEWETT RD	114,700	221/126-1	SPRING ST	18,000
210/010	KAST HILL RD	234,900	222/126-2	SPRING ST	13,500
210/027-1	KAST HILL RD	12,000	222/021	SPRING ST	127,500
101/039-1	KEARSARGE AVE	74,200	237/039	SUGAR HILL RD	16,200
206/-19	KEARSARGE AVE	69,200	265/27	UPPER STRAW RD	2,700

## Schedule of School and Precinct Property

### School

<b>Map/Lot</b>	<b>Location</b>	<b>Total</b>
106/007	MAIN ST	5,259,200
102/003	MAPLE ST	233,100
102/004	MAPLE ST	4,299,700
251/001	NEW RD	7,800
222/067-1	PARK AVE	8,367,900

### Contoocook Village Precinct

<b>Map/Lot</b>	<b>Location</b>	<b>Total</b>
204/013-1	BOUND TREE RD	1,492,500
204/024	BOUND TREE RD	27,700
204/025	BOUND TREE RD	91,600
104/095-1	HOPKINTON RD	779,800
204/021	PLEASANT POND RD	104,200

### Hopkinton Village Precinct

<b>Map/Lot</b>	<b>Location</b>	<b>Total</b>
250/006	BRIAR HILL RD	84,800
105/049	MAIN ST	60,000
105/022	OLD PUTNEY HILL RD	92,900
239/064-1	PUTNEY HILL RD	61,500

# 2014 Tax Rate Calculation

## DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division  
2014 Tax Rate Calculation

*S. J. White*  
11/5/14

**TOWN/CITY: HOPKINTON**

Gross Appropriations	9,463,148
Less: Revenues	6,120,540
	0
Add: Overlay (RSA 76:6)	96,400
War Service Credits	182,500

Net Town Appropriation	3,621,508
Special Adjustment	0

Approved Town/City Tax Effort	3,621,508
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**TOWN RATE**  
5.94

**SCHOOL PORTION**

Net Local School Budget:			
Gross Approp. - Revenue	18,564,769	2,284,053	16,280,716
Regional School Apportionment			0
Less: Education Grant			(1,939,804)

Education Tax (from below)	(1,478,163)
Approved School(s) Tax Effort	12,862,749

**LOCAL SCHOOL RATE**  
21.09

**EDUCATION TAX**

Equalized Valuation(no utilities) x	\$2.480	
596,033,425		1,478,163
Divide by Local Assessed Valuation (no utilities)		
582,065,615		

**STATE SCHOOL RATE**  
2.54

**COUNTY PORTION**

Due to County	1,826,679
	0

Approved County Tax Effort	1,826,679
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**COUNTY RATE**  
2.99

Total Property Taxes Assessed	19,789,099
Less: War Service Credits	(182,500)
Add: Village District Commitment(s)	194,162
<b>Total Property Tax Commitment</b>	<b>19,800,761</b>

**TOTAL RATE**  
32.56

**PROOF OF RATE**

Local Assessed Valuation		Tax Rate	Assessment
Education Tax	(no utilities) 582,065,615	2.54	1,478,163
All Other Taxes	609,948,415	30.02	18,310,936
			19,789,099

**TRC#**  
125

**TRC#**  
125

DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division

2014 Tax Rate Calculation Cont.

*Sp. W. Fitch*  
11/5/14

TOWN/CITY: HOPKINTON

Name	Net * Appropriation	Valuation	Tax Rate	Commitment
Contoocook Village	178,900	130,619,122	1.37	178,948
<b>0</b>				
Hopkinton Village	14,945	37,106,791	0.41	15,214
<b>No Audit Received - RSA 41:31-d</b>				
<b>0</b>	0	0	0.00	0
<b>0</b>	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0

Total Village District Commitment

194,162

\*Net Appropriation = Gross Appropriations - Revenues

TRC#  
125

# Statement of Debt

**TOWN OF HOPKINTON  
STATEMENT OF DEBT-2014  
ANNUAL MATURITIES OF OUTSTANDING BONDS AND LONG TERM NOTES**

Year	Landfill		Open Space #1 Beyer/Carson/Rollins		Open Space #2 Rice		Open Space #3 Myron		Open Space #4 Ransmeier		Community Well		Highway		Garage		Total Debt		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2014	118,214	21,232	50,000	14,013	25,000	11,016	20,625	6,919	18,413	4,351	35,000	7,840	53,057	9,250	320,309	74,621			394,930
2015	123,198	16,248	50,000	8,828	25,000	9,766	21,459	6,085	18,413	3,543	35,000	6,720	53,057	10,553	326,127	61,743			387,870
2016	128,392	11,054	50,000	6,578	25,000	8,516	22,327	5,218	18,413	2,734	35,000	5,600	53,057	9,380	332,189	49,080			381,269
2017	133,805	5,641	50,000	4,570	25,000	7,266	23,229	4,315	18,413	1,926	35,000	4,480	53,057	8,208	338,504	36,406			374,910
2018			50,000	5,231	25,000	6,256	24,168	3,376	18,413	1,118	35,000	3,360	53,057	7,035	205,638	26,376			232,014
2019			50,000	3,162	25,000	5,231	25,145	2,399	7,050	310	35,000	2,240	53,057	5,863	195,252	19,205			214,457
2020			50,000	1,062	20,000	4,200	34,184	1,456	-	-	35,000	1,120	53,057	4,690	192,241	12,528			204,769
2021					20,000	3,360			-	-			53,057	3,518	73,057	6,878			79,935
2022					20,000	2,510			-	-			53,057	2,345	73,057	4,855			77,912
2023					20,000	2,250			-	-			53,053	1,172	73,053	3,422			76,475
2024					20,000	1,375			-	-					20,000	1,375			21,375
2025					20,000	665			-	-					20,000	665			20,665
2026									-	-					-	-			-
<b>Total</b>	<b>503,609</b>	<b>54,175</b>	<b>350,000</b>	<b>43,444</b>	<b>270,000</b>	<b>62,411</b>	<b>171,137</b>	<b>29,768</b>	<b>99,115</b>	<b>13,982</b>	<b>245,000</b>	<b>31,360</b>	<b>530,566</b>	<b>62,014</b>	<b>2,169,427</b>	<b>297,154</b>			<b>2,466,581</b>
<b>GRAND TOTAL</b>	<b>557,784</b>		<b>393,444</b>		<b>332,411</b>		<b>200,905</b>		<b>113,097</b>		<b>276,360</b>		<b>592,580</b>		<b>2,466,581</b>				<b>2,466,581</b>

# 2013 Independent Auditor's Report



**TOWN OF HOPKINTON, NEW HAMPSHIRE  
FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2013**

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## Roberts & Greene, PLLC

### INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen  
Town of Hopkinton  
330 Main Street  
Hopkinton, New Hampshire 03229

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hopkinton, as of and for the year ended December 31, 2013, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

#### ***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 of 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 Hopkinton, as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Town of Hopkinton  
Independent Auditor's Report

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and schedule of funding progress for other postemployment benefits on pages 29 - 31 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. 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.

The Town of Hopkinton has not presented a management's discussion and analysis. Accounting principles generally accepted in the United States of America have determined that the management's discussion and analysis is necessary to supplement, but is not required to be part of, the basic financial statements.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Town of Hopkinton. The combining nonmajor and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 and individual fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

June 18, 2014

*Robert & Heene, PLLC*

**EXHIBIT 1**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Statement of Net Position**  
**December 31, 2013**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 7,491,038
Investments	1,599,784
Receivables, net of allowance for uncollectibles	1,612,900
Prepaid items	35,894
Capital assets, not being depreciated:	
Land	8,410,469
Construction in progress	71,940
Capital assets, net of accumulated depreciation:	
Land improvements	491,376
Buildings and building improvements	3,963,165
Machinery, vehicles and equipment	1,527,890
Infrastructure	8,523,703
Intangibles	192,300
Total assets	33,920,459
<b>LIABILITIES</b>	
Accounts payable	56,084
Accrued payroll and benefits	112,219
Accrued interest payable	27,237
Intergovernmental payable	6,798,631
Noncurrent obligations:	
Due within one year:	
Bonds and notes payable	270,309
Capital leases payable	16,984
Accrued landfill postclosure care costs	21,000
Due in more than one year:	
Bonds and notes payable	1,849,123
Capital leases payable	36,373
Compensated absences	186,118
Other post-employment benefits payable	114,673
Accrued landfill postclosure care costs	273,000
Total liabilities	9,761,751
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned revenue	12,167
<b>NET POSITION</b>	
Net investment in capital assets	21,461,668
Restricted for:	
Perpetual care:	
Nonexpendable	362,117
Expendable	424,663
Other purposes	363,045
Unrestricted	1,535,048
Total net position	\$ 24,146,541

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

**EXHIBIT 2**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Year Ended December 31, 2013**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 1,046,288	\$ 12,094	\$ 103,052	\$ -	\$ (931,142)
Public safety	1,780,958	448,111	-	-	(1,332,847)
Highways and streets	2,638,382	-	-	162,182	(2,476,200)
Sanitation	701,469	557,239	-	-	(144,230)
Health	19,560	-	-	-	(19,560)
Welfare	140,613	-	-	-	(140,613)
Culture and recreation	804,056	95,814	42,294	-	(665,948)
Conservation	17,530	-	-	-	(17,530)
Interest on long-term debt	71,806	-	-	-	(71,806)
Capital outlay	43,323	-	-	-	(43,323)
Total governmental activities	<u>\$ 7,263,985</u>	<u>\$ 1,113,258</u>	<u>\$ 145,346</u>	<u>\$ 162,182</u>	<u>(5,843,199)</u>
General revenues:					
Property taxes					2,986,583
Other taxes					289,346
Licenses and permits					1,020,173
Grants and contributions not restricted to specific programs					527,787
Miscellaneous					424,284
Total general revenues					<u>5,248,173</u>
Change in net position					(595,026)
Net position, beginning, as restated, see Note III.D.1.					<u>24,741,567</u>
Net position, ending					<u>\$ 24,146,541</u>

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

**EXHIBIT 3**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2013**

	General	Permanent	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,893,476	\$ 39,195	\$ 558,367	\$ 7,491,038
Investments	-	1,110,630	489,154	1,599,784
Receivables, net of allowances for uncollectibles:				
Taxes	1,208,458	-	-	1,208,458
Accounts	145,929	-	22,008	167,937
Interfund receivable	39,134	-	8,782	47,916
Prepaid items	85,894	-	-	85,894
Total assets	<u>\$ 8,372,891</u>	<u>\$ 1,149,825</u>	<u>\$ 1,078,311</u>	<u>\$ 10,601,027</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 55,439	\$ -	\$ 645	\$ 56,084
Accrued salaries and benefits	110,233	-	1,986	112,219
Intergovernmental payable	6,798,631	-	-	6,798,631
Interfund payable	8,782	-	39,134	47,916
Total liabilities	<u>6,973,085</u>	<u>-</u>	<u>41,765</u>	<u>7,014,850</u>
Deferred inflows of resources:				
Deferred revenue	893,563	-	9,730	903,293
Fund balances:				
Nonspendable	85,894	511,609	-	597,503
Restricted	-	638,216	74,511	712,727
Committed	-	-	976,016	976,016
Unassigned	420,349	-	(23,711)	396,638
Total fund balances	<u>506,243</u>	<u>1,149,825</u>	<u>1,026,816</u>	<u>2,682,884</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,372,891</u>	<u>\$ 1,149,825</u>	<u>\$ 1,078,311</u>	<u>\$ 10,601,027</u>

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

**EXHIBIT 4**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position**  
**December 31, 2013**

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Total fund balances of governmental funds (Exhibit 3)		\$ 2,682,884
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 59,586,659	
Less accumulated depreciation	<u>(36,405,816)</u>	23,180,843
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (47,916)	
Payables	<u>47,916</u>	-
Long-term revenues are not available to pay for current period expenditures and, therefore, are deferred in the funds.		
Deferred tax revenue	\$ 798,051	
Deferred ambulance revenues	30,990	
Deferred landfill charges	18,275	
Deferred sewer charges	9,730	
Deferred payments in lieu of taxes	34,080	
Unavailable elderly and welfare liens	<u>236,505</u>	1,127,631
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(27,237)
Prepayments of long-term debt in governmental funds are recorded as assets, but reduce the long-term liability of governmental activities.		
Prepayment of long-term note principal		(50,000)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes outstanding	\$ 2,119,432	
Capital leases outstanding	53,357	
Compensated absences payable	186,118	
Other postemployment benefits payable	114,673	
Accrued landfill postclosure care costs	<u>294,000</u>	(2,767,580)
Total net position of governmental activities (Exhibit 1)		<u>\$ 24,146,541</u>

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

**EXHIBIT 5**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2013**

	General	Permanent	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 3,261,276	\$ -	\$ 7,420	\$ 3,268,696
Licenses, permits and fees	1,020,173	-	-	1,020,173
Intergovernmental	689,969	-	-	689,969
Charges for services	697,043	-	378,401	1,075,444
Miscellaneous	334,053	145,204	90,751	570,008
Total revenues	<u>6,002,514</u>	<u>145,204</u>	<u>476,572</u>	<u>6,624,290</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	978,493	7,545	20,614	1,006,652
Public safety	1,555,400	-	559,944	2,115,344
Highways and streets	1,235,746	-	152,025	1,387,771
Sanitation	587,639	-	141,244	728,883
Health	19,560	-	-	19,560
Welfare	124,729	-	16,973	141,702
Culture and recreation	629,526	4,090	104,451	738,067
Conservation	-	-	17,530	17,530
<b>Debt service:</b>				
Principal	402,089	-	-	402,089
Interest	80,550	-	-	80,550
Capital outlay	1,495,814	-	-	1,495,814
Total expenditures	<u>7,109,546</u>	<u>11,635</u>	<u>1,012,781</u>	<u>8,133,962</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,107,032)</u>	<u>133,569</u>	<u>(536,209)</u>	<u>(1,509,672)</u>
<b>Other financing sources (uses):</b>				
Transfers in	365,565	-	435,435	801,000
Transfers out	(433,000)	(2,435)	(365,565)	(801,000)
Long-term debt issued	530,566	-	-	530,566
Total other financing sources and uses	<u>463,131</u>	<u>(2,435)</u>	<u>69,870</u>	<u>530,566</u>
Net change in fund balances	(643,901)	131,134	(466,339)	(979,106)
Fund balances, beginning, as restated, see Note III.D.1.	1,150,144	1,018,691	1,493,155	3,661,990
Fund balances, ending	<u>\$ 506,243</u>	<u>\$ 1,149,825</u>	<u>\$ 1,026,816</u>	<u>\$ 2,682,884</u>

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

**EXHIBIT 6**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2013**

Net change in fund balances of governmental funds (Exhibit 5)		\$ (979,106)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 2,504,712	
Depreciation expense	<u>(1,989,695)</u>	515,017
The net effect of the disposal of capital assets is to decrease net position.		
Net disposal of capital assets		(81,295)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (801,000)	
Transfers out	<u>801,000</u>	-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in deferred tax revenue	\$ (17,408)	
Change in deferred sewer charges	2,198	
Change in deferred ambulance fees	30,990	
Change in deferred grant revenue	(26,992)	
Change in deferred payments in lieu of taxes	7,032	
Change in deferred landfill charges	18,275	
Change in allowance for unavailable liens	<u>30,574</u>	44,669
Prepaid assets in governmental funds resulting from early payment of long-term debt are applied against the outstanding liability in governmental activities.		
Change in prepaid debt principal		(50,000)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Issuance of note	\$ (530,737)	
Repayment of bond and note principal	452,089	
Repayment of capital lease principal	<u>16,230</u>	(62,418)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 8,915	
Increase in compensated absences payable	(49,419)	
Increase in other postemployment benefits payable	(22,389)	
Decrease in accrued landfill postclosure care costs	<u>81,000</u>	18,107
Change in net position of governmental activities (Exhibit 2)		<u>\$ (595,026)</u>

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



**EXHIBIT 7**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**December 31, 2013**

	Private Purpose Trust	Agency
<b>Assets:</b>		
Cash and cash equivalents	\$ 17,019	\$ 238,372
Investments	482,446	222,217
Total assets	<u>499,465</u>	<u>460,589</u>
<b>Liabilities:</b>		
Due to other governmental units	-	455,595
Due to developers	-	4,993
Total liabilities	<u>-</u>	<u>460,589</u>
<b>Net position:</b>		
Held in trust for specific purposes	<u>\$ 499,465</u>	<u>\$ -</u>

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

**EXHIBIT 8**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2013**

---

	Private Purpose Trust
Additions:	
New funds	\$ 7,550
Investment earnings:	
Interest and dividends	16,377
Net capital gains	40,406
Net change in fair value of investments	26,694
Total additions	<u>91,027</u>
Deductions:	
Trust distributions	<u>18,484</u>
Change in net position	72,543
Net position, beginning, as restated, see Note III.D.1.	<u>426,922</u>
Net position, ending	<u>\$ 499,465</u>

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

**TOWN OF HOPKINTON, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

**I. Summary of Significant Accounting Principles**

**I.A. Introduction**

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Hopkinton (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended December 31, 2013.

**I.B. Financial Reporting Entity – Basis of Presentation**

**I.B.1. Entity Defined**

The Town of Hopkinton is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

**I.B.2. Government-Wide and Fund Financial Statements**

*Government-Wide Financial Statements*

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

**TOWN OF HOPKINTON, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

*Fund Financial Statements*

Fund financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental funds are reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

***I.B.3. Measurement Focus, Basis of Accounting and Financial Statement Presentation***

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within sixty days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond and note principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

**TOWN OF HOPKINTON, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

**I.B.4. *Fund Types and Major Funds***

*Governmental Funds*

The Town reports the following major governmental funds:

*General Fund* – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

*Permanent Fund* – This fund is used to report those amounts held by the trustees of trust funds in which principal must be retained intact, while income is used to support Town programs.

The Town also reports eleven nonmajor governmental funds.

*Fiduciary Funds*

The Town reports the following fiduciary funds:

*Private Purpose Trust Funds* – Account for financial resources of the Town used only for the benefit of other entities or individuals.

*Agency Funds* – Account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The Town's agency funds are used to account for the various capital reserve accounts held by the trustees of trust funds on behalf of the local school district and village precincts; and escrow accounts held for developers.

**I.C. *Assets, Liabilities, and Net Position or Fund Equity***

**I.C.1. *Cash and Investments***

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383.22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

**TOWN OF HOPKINTON, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit 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 monies 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.

**I.C.2. Capital Assets and Depreciation**

Generally, the Town's property, plant and equipment with useful lives of more than two years are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at fair value on the date donated. The Town generally capitalizes assets with cost of \$5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Land improvements	20
Buildings and building improvements	50
Machinery, vehicles and equipment	8-15
Infrastructure	7-20

**I.C.3. Long-Term Debt**

In the government-wide financial statements, outstanding debt is reported as liabilities. The balance of long-term debt is not reported in the governmental funds.

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**I.C.4. *Equity***

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for perpetual care, which consists of the balance of the permanent funds that is allowed to be used only for cemetery care. This balance is segregated between nonexpendable, representing the principal balance that must be invested to generate income and cannot be expended, and expendable, representing income earned that can be used for cemetery care.
- Restricted for other purposes, which consists of the rest of the permanent funds that is to be used for library and other purposes.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and prepaid expenditures.
- Restricted, representing the income portion of the permanent funds and the balance of the library fund that can only be used for specific purposes per terms of endowments or State law.
- Committed, representing the balance of expendable trust funds, and positive balances of special revenue funds.
- Unassigned, representing the remaining balance of the General Fund, and the deficit balance of the Sewer Fund.

**I.C.5. *Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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## II. Stewardship, Compliance and Accountability

### Budgetary Information

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund, as well as some of the nonmajor funds. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. In 2013, \$458,500 of the fund balance from 2012 was used.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as commitments or assignments of fund balances and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, economic development, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

## III. Detailed Notes on Funds and Government-Wide Statements

### III.A. Assets

#### III.A.1. Investments

As of December 31, 2013, the Town had the following investments:

Certificates of Deposit	\$ 10,472
Equity Funds	13,363
Fixed Income Funds	8,992
iShares	37,152
Common Stock	898,387
Preferred Stock	105,750
Corporate Bonds	529,432
New Hampshire Public Deposit Investment Pool	700,899
	<u>\$ 2,304,447</u>



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The investments appear in the financial statements as follow:

Governmental funds - balance sheet (Exhibit 3)	\$ 1,599,784
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	704,663
Total	<u>\$ 2,304,447</u>

*Investment Policies*

**Credit Risk** is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. New Hampshire law limits investments to those described in Note I.C.1. The Town's investment policy does not place any further restrictions on its investment choices.

**Interest Rate Risk** is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policy limits concentration of investments with a specific maturity.

**III.A.2. Receivables, Uncollectible Accounts and Deferred Revenue**

*Property Taxes Receivable and Property Tax Calendar*

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 12% per annum on all taxes not received by the due date. The first billing is an estimate only based on half of the previous year's billing. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of liened taxes. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town. During the current year, the tax collector executed a tax lien for uncollected 2012 property taxes on April 24.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Hopkinton School District, Merrimack County, and the Contoocook Village and Hopkinton Village Precincts. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

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The net assessed valuation as of April 1, 2013, upon which the 2013 property tax levy was based was:

For the New Hampshire education tax	\$633,396,705
For all other taxes	\$656,272,605

The tax rates and amounts assessed for the year ended December 31, 2013 were as follow:

	<u>Per \$1,000 of Assessed Valuation</u>	
Municipal portion	\$5.10	\$ 3,341,679
School portion:		
State of New Hampshire	\$2.44	1,546,201
Local	\$18.53	12,163,635
County portion	\$2.67	1,753,942
Precinct portion:		
Contoocook Village	\$1.22	175,553
Hopkinton Village	\$0.48	19,203
Total property taxes assessed		<u>\$ 19,000,213</u>

The following details the taxes receivable at year-end:

Property:	
Levy of 2013	\$1,000,516
Levy of 2012	4,620
Unredeemed (under tax lien):	
Levy of 2012	150,513
Levy of 2011	62,169
Levy of 2010	31,680
Levy of 2009	10,393
Levy of 2008	2,451
Levy of 2007	1,786
Levy of 2006	1,041
Land use change	15,600
Timber	5,689
Less: allowance for estimated uncollectible taxes	(78,000)
Net taxes receivable	<u>\$1,208,458</u>

**TOWN OF HOPKINTON, NEW HAMPSHIRE  
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*Other Receivables and Uncollectible/Unavailable Accounts*

Significant receivables include amounts due from customers primarily for sewer, ambulance, landfill and other services. The fund financial statements report accounts receivable net of any allowance for uncollectible/unavailable accounts and revenues net of uncollectibles. The allowance amounts consist of all of the elderly and welfare liens, and an amount for potential adjustments to ambulance receivables.

Related amounts are shown in the following table:

Accounts	\$ 177,937
Liens	236,505
Less: allowance for uncollectible amounts	<u>(246,505)</u>
Net total receivables	<u>\$ 167,937</u>

*Deferred Revenue*

Deferred revenue in the governmental funds consists of \$798,051 of taxes, \$9,730 of sewer charges, \$34,080 of payments in lieu of taxes, \$30,990 of ambulance fees, and \$18,275 of transfer station revenue deferred because they were not received within sixty days of year-end; and \$11,801 of prepayments of taxes and \$366 of prepayments of transfer station fees. In the governmental activities, the prepayments totaling \$12,167 are reported as unearned.

*The notes continue on the following page.*

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**III.A.3. Capital Assets**

*Changes in Capital Assets*

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

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, ending</u>
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 8,410,469	\$ -	\$ -	\$ 8,410,469
Construction in progress	25,719	71,940	(25,719)	71,940
Total capital assets not being depreciated	<u>8,436,188</u>	<u>71,940</u>	<u>(25,719)</u>	<u>8,482,409</u>
Being depreciated:				
Land improvements	1,147,328	55,575	-	1,202,903
Buildings and building improvements	4,221,220	1,397,104	-	5,618,324
Machinery, vehicles and equipment	3,563,278	640,337	(213,535)	3,990,080
Infrastructure	39,816,463	339,756	(55,576)	40,100,643
Intangibles	192,300	-	-	192,300
Total capital assets being depreciated	<u>48,940,589</u>	<u>2,432,772</u>	<u>(269,111)</u>	<u>51,104,250</u>
Total all capital assets	<u>57,376,777</u>	<u>2,504,712</u>	<u>(294,830)</u>	<u>59,586,659</u>
Less accumulated depreciation:				
Land improvements	(659,529)	(51,998)	-	(711,527)
Buildings and building improvements	(1,558,208)	(96,951)	-	(1,655,159)
Machinery, vehicles and equipment	(2,419,919)	(255,806)	213,535	(2,462,190)
Infrastructure	(29,992,000)	(1,584,940)	-	(31,576,940)
Total accumulated depreciation	<u>(34,629,656)</u>	<u>(1,989,695)</u>	<u>213,535</u>	<u>(36,405,816)</u>
Net book value, capital assets being depreciated	<u>14,310,933</u>	<u>443,077</u>	<u>(55,576)</u>	<u>14,698,434</u>
Net book value, all capital assets	<u>\$ 22,747,121</u>	<u>\$ 515,017</u>	<u>\$ (81,295)</u>	<u>\$ 23,180,843</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental activities:	
General government	\$ 2,623
Public safety	114,140
Highways and streets	1,744,447
Sanitation	62,142
Culture and recreation	66,343
Total depreciation expense	<u>\$ 1,989,695</u>

**III.A.4. Restricted Net Position**

The government-wide statement of net position includes restricted net position of \$786,780 for perpetual care and \$363,045 for library and welfare representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures.

**TOWN OF HOPKINTON, NEW HAMPSHIRE  
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**III.B. Liabilities****III.B.1 Intergovernmental Payable**

The amount due to other governments at December 31, 2013 consists of the balance of the 2013-2014 district assessment due to the Hopkinton School District in the amount of \$6,798,631.

**III.B.2 Long-Term Liabilities**

General obligation bonds and notes are approved by the voters and repaid with general revenues (property taxes). These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include compensated absences, the OPEB liability and accrued landfill postclosure care costs.

State and federal laws and regulations require that the Town continue to perform certain monitoring and maintenance functions at the landfill site for thirty years after closure. The amount recorded as the postclosure care liability represents the estimate of what it will cost for this monitoring and maintenance costs over the next fourteen years, the length of time monitoring is expected to continue. The actual cost of postclosure care could be higher or lower.

Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/2013	Current Portion
General obligation bonds/notes payable:						
Landfill closure	\$ 1,859,384	1998	2017	4.21	\$ 503,609	\$ 118,214
Open space (Beyer/Carson/Rollins)	\$ 761,500	2004	2020	4.31	300,000	-
Open space (Rice)	\$ 467,900	2005	2025	4.00	270,000	25,000
Open space (Ransmeier)	\$ 368,250	2006	2019	4.39	99,115	18,413
Open space (Myron)	\$ 279,837	2007	2020	3.97	171,142	20,625
Community well	\$ 350,000	2010	2020	3.20	245,000	35,000
Highway garage	\$ 530,566	2013	2023	2.21	530,566	53,057
					<u>2,119,432</u>	<u>270,309</u>
Capital lease payable:						
Loader/backhoe	\$ 85,096	2011	2016	4.55	53,357	16,984
Compensated absences payable					<u>186,118</u>	<u>-</u>
OPEB liability					<u>114,673</u>	<u>-</u>
Accrued landfill postclosure care costs					<u>294,000</u>	<u>21,000</u>
					<u>\$ 2,767,580</u>	<u>\$ 308,293</u>

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*Changes in Long-Term Liabilities*

The following is a summary of changes in governmental activities' long-term liabilities for the year ended December 31, 2013:

	General Obligation Bonds and Notes Payable	Capital Leases Payable	Compensated Absences Payable	OPEB Liability	Accrued Landfill Postclosure Care Costs	Total
Balance, beginning	\$ 2,040,784	\$ 69,587	\$ 136,699	\$ 92,284	\$ 375,000	\$ 2,714,354
Additions	530,737	-	49,419	22,389	-	602,545
Reductions	(452,089)	(16,230)	-	-	(81,000)	(549,319)
Balance, ending	<u>\$ 2,119,432</u>	<u>\$ 53,357</u>	<u>\$ 186,118</u>	<u>\$ 114,673</u>	<u>\$ 294,000</u>	<u>\$ 2,767,580</u>

*Debt Service Requirements to Maturity*

The annual debt service requirements to maturity for bonds and notes as of year-end are as follow:

Fiscal Year Ending December 31,	Principal	Interest	Total
2014	\$ 270,309	\$ 60,608	\$ 330,917
2015	326,127	61,743	387,870
2016	332,188	49,080	381,268
2017	338,504	36,406	374,910
2018	205,638	26,376	232,014
2019-2023	606,666	46,888	653,554
2024-2025	40,000	2,040	42,040
Totals	<u>\$ 2,119,432</u>	<u>\$ 283,141</u>	<u>\$ 2,402,573</u>

The annual debt service requirements to maturity for the capital lease are as follow:

Fiscal Year Ending December 31,	Principal	Interest	Total
2014	\$ 16,984	\$ 2,479	\$ 19,463
2015	17,773	1,690	19,463
2016	18,600	863	19,463
Totals	<u>\$ 53,357</u>	<u>\$ 5,032</u>	<u>\$ 58,389</u>

*Unissued, Authorized Debt*

At the March 12, 2003 Town Meeting, \$5,000,000 of bonds were approved for the purpose of acquiring land for open space. As of December 31, 2013, five bonds totaling \$2,037,486 have been issued of this authorization, leaving \$2,962,514 still unissued.

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**III.C. Balances and Transfers – Payments Within the Reporting Entity**

**III.C.1. *Receivables and Payables***

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

The following reports the interfund receivables and payables at year-end:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor	\$ 39,134
Nonmajor	General	8,782
		<u>\$ 47,916</u>

The amount due to the General Fund represents reimbursements for expenditures paid on behalf of other funds. The amount due to the Nonmajor Funds from the General Fund represents revenue deposited into the General Fund account to be transferred.

**III.C.2. *Transfers***

Transfers within the reporting entity are substantially for the purposes of distributing taxes to the fund for which the appropriation was made, funding capital projects, and making additions to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities columns.

The following schedule reports transfers within the reporting entity:

	<u>Transfers In:</u>		<u>Total</u>
	<u>General Fund</u>	<u>Nonmajor Funds</u>	
Transfers Out:			
General Fund	\$ -	\$ 433,000	\$ 433,000
Permanent Fund	-	2,435	2,435
Nonmajor Funds	365,565	-	365,565
	<u>\$ 365,565</u>	<u>\$ 435,435</u>	<u>\$ 801,000</u>

The transfers from the General Fund represent \$433,000 to the Expendable Trust Fund as voted by Town Meeting. The transfers from the Nonmajor Funds represent \$15,000 to the General Fund from the Library Fund for interest, \$280,608 from the Expendable Trust Fund for a discontinued capital reserve fund, and \$69,957 from the Pay-by-Bag Fund to the General Fund

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as voted. The transfer from the Permanent Fund of \$2,435 represents earnings on library trust funds paid to the Library Fund.

**III.D. Net Position and Fund Balances**

**III.D.1. Restatement of Beginning Equity Balance**

The beginning equity balances were restated as follow:

	Governmental Activities	Permanent Fund	Private Purpose Trust Fund
To reclassify fund as permanent fund	\$ 9,826	\$ 9,826	\$ (9,826)
Net position/fund balance, as previously reported	24,731,741	1,008,865	436,748
Net position/fund balance, as restated	<u>\$ 24,741,567</u>	<u>\$ 1,018,691</u>	<u>\$ 426,922</u>

**III.D.2. Components of Fund Balances**

Fund balance is categorized in the following components:

	General Fund	Permanent Fund	Nonmajor Funds
<b>Nonspendable:</b>			
Endowments	\$ -	\$ 511,609	\$ -
Prepaid items	85,894	-	-
Total nonspendable	<u>85,894</u>	<u>511,609</u>	<u>-</u>
<b>Restricted:</b>			
General government	-	424,663	-
Culture and recreation	-	213,553	74,511
Total restricted	<u>-</u>	<u>638,216</u>	<u>74,511</u>
<b>Committed:</b>			
General government	-	-	60,970
Public safety	-	-	80,906
Sanitation	-	-	142,038
Conservation	-	-	87,884
Culture and recreation	-	-	50,580
Capital outlay	-	-	553,638
Total committed	<u>-</u>	<u>-</u>	<u>976,016</u>
Unassigned	420,349	-	(23,711)
Total fund balance	<u>\$ 506,243</u>	<u>\$ 1,149,825</u>	<u>\$ 1,026,816</u>



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**IV. Other Information**

**IV.A. Risk Management**

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the fiscal year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is considered a public entity risk pool, currently operating as a common risk management and insurance program for member governmental entities.

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage is provided for the calendar year. Primex retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss and \$200,000 of each property loss. The Primex board has self-insured the aggregate exposure and has allocated funds for this purpose. Contributions billed for 2013 to be recorded as an insurance expenditure/expense totaled \$64,477 for property/liability and \$59,759 for workers' compensation. There is a refund due to the Town for workers' compensation in the amount of \$28,263. The member agreement permits Primex to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

**IV.B. Retirement Pensions**

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for the Town's police officers, fire personnel and other employees, and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers, firefighters and other employees were 11.55%, 11.80% and 7.0%, respectively. The rates of contribution for pension and the medical subsidy by the Town of Hopkinton were 19.95% for police, 22.89% for fire personnel, and 8.80% for other employees for the first six months of 2013. Effective July 1, those rates increased to 25.30% for police, 27.74% for fire personnel, and 10.77% for other employees. Employer contributions from the Town during the years 2011, 2012, and 2013 were \$252,747, \$260,129, and \$303,542 respectively. The amounts are paid on a monthly basis as due.

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**IV.C. Contingent Liabilities**

Amounts received from grantor agencies are subject to audit and adjustments by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**IV.D. Other Postemployment Benefits***Plan Description*

As required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*, the Town provides its eligible retirees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the active employees are subsidizing the retirees. As of December 31, 2013, there were nine retirees with eight spouses, and thirty-two active employees with twenty-five spouses participating in the plan.

*Benefits Provided*

The Town provides medical, dental and prescription drug coverage to retirees and their eligible spouses and dependents. All active employees who retire from the Town and meet the eligibility requirements will receive these benefits.

*Funding Policy*

Retirees contribute all of the premiums as determined by the Town, but the remainder of the costs as derived from the implicit subsidy are paid by the Town on a pay-as-you-go basis.

*Annual OPEB Costs and Net OPEB Obligation*

The Town's annual OPEB expense for the year 2013 was calculated based on the annual required contribution of the Town (ARC). The Town has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period not to exceed thirty years.

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The Town's annual OPEB cost for the year ended December 31, 2013 including the amount actually contributed to the plan and the change in the Town's net OPEB obligation are as follows:

Annual Required Contribution (ARC)	\$ 28,646
Interest on Net OPEB Obligation (NOO)	-
Adjustment to ARC	-
Annual OPEB Cost (Expense)	<u>28,646</u>
Age Adjusted Contributions Made	<u>(6,257)</u>
Change in Net OPEB Obligation (NOO)	22,389
Net OPEB Obligation (NOO), beginning	92,284
Net OPEB Obligation (NOO), ending	<u>\$ 114,673</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year 2013 and the preceding four years (the first years of recording) were as follow:

Fiscal Year Ended	Annual OPEB Cost	Age Adjusted Contribution	Percentage of Annual Cost Contributed	Net OPEB Obligation
12/31/2009	\$ 42,584	\$ 14,743	34.62%	\$ 27,841
12/31/2010	\$ 29,581	\$ 10,969	37.08%	\$ 18,612
12/31/2011	\$ 29,050	\$ 6,197	21.33%	\$ 22,853
12/31/2012	\$ 29,050	\$ 6,072	20.90%	\$ 22,978
12/31/2013	\$ 28,646	\$ 6,257	21.84%	\$ 22,389

*Funded Status and Funding Progress*

The funded status of the plan as of December 31, 2013, is as follows:

Accrued Liability (AL)	\$ 274,514
Value of Plan Assets	-
Unfunded Accrued Liability (UAL)	<u>\$ 274,514</u>
Funded Ratio (Value of Plan Assets/AL)	0.00%
Covered Payroll of Active Plan Members	\$ 1,938,595
UAL as a Percentage of Covered Payroll	14.16%

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NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information after the notes to the financial statements, presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the accrued liability for benefits.

*Methods and Assumptions*

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

*Retirement age for active employees* – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 62, or at the first subsequent year in which the member would qualify for benefits.

*Marital status* – Marital status of members at the calculation date was assumed to continue throughout retirement.

*Health insurance premiums* – The health insurance premiums for retirees in 2013 were used as the basis for calculation of the present value of total benefits to be paid.

**EXHIBIT 9**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in**  
**Unassigned Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2013**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 3,331,437	\$ 3,255,669	\$ (75,768)
Licenses, permits and fees	956,649	1,020,173	63,524
Intergovernmental	653,454	689,969	36,515
Charges for services	647,650	697,043	49,393
Miscellaneous	931,934	334,053	(597,881)
Total revenues	<u>6,521,124</u>	<u>5,996,907</u>	<u>(524,217)</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,036,599	978,493	58,106
Public safety	1,631,962	1,554,078	77,884
Highways and streets	1,205,156	1,235,746	(30,590)
Sanitation	687,091	587,639	99,452
Health	14,327	19,560	(5,233)
Welfare	123,945	124,729	(784)
Culture and recreation	656,539	629,526	27,013
Conservation	1	-	1
Economic development	2,000	-	2,000
Debt service:			
Principal	401,919	402,089	(170)
Interest on long-term debt	83,729	80,550	3,179
Interest on tax anticipation note	2,000	-	2,000
Capital outlay	<u>1,325,000</u>	<u>1,495,814</u>	<u>(170,814)</u>
Total expenditures	<u>7,170,268</u>	<u>7,108,224</u>	<u>62,044</u>
Deficiency of revenues under expenditures	<u>(649,144)</u>	<u>(1,111,317)</u>	<u>(462,173)</u>
Other financing sources (uses):			
Transfers in	93,078	365,565	272,487
Transfers out	(433,000)	(433,000)	-
Long-term debt issued	530,566	530,566	-
Total other financing sources and uses	<u>190,644</u>	<u>463,131</u>	<u>272,487</u>
Net change in fund balance	<u>\$ (458,500)</u>	(648,186)	<u>\$ (189,686)</u>
Increase in nonspendable fund balance		(58,766)	
Decrease in commmitted fund balance		623,626	
Unassigned fund balance, beginning		<u>1,313,527</u>	
Unassigned fund balance, ending		<u>\$ 1,230,201</u>	

See note to the General Fund Schedule of Revenues, Expenditures and Changes in Unassigned Fund Balance Budget and Actual is an integral part of this statement.

**TOWN OF HOPKINTON, NEW HAMPSHIRE  
NOTE TO THE GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN UNASSIGNED FUND BALANCE – BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED  
DECEMBER 31, 2013**

**Reconciliation of General Fund Budgetary Basis to GAAP**

Revenues and other financing sources:	
Per Exhibit 9 (budgetary basis)	\$ 6,893,038
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	815,459
Tax revenue deferred in the current year	<u>(809,852)</u>
Per Exhibit 5 (GAAP basis)	<u>\$ 6,898,645</u>
Expenditures and other financing uses:	
Per Exhibit 9 (budgetary basis)	\$ 7,541,224
Adjustment:	
Basis difference:	
Encumbrances, beginning	1,322
Per Exhibit 5 (GAAP basis)	<u>\$ 7,542,546</u>
Fund balances:	
Per Exhibit 9 (budgetary basis)	\$ 1,230,201
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	<u>(809,852)</u>
Per Exhibit 3 (GAAP basis)	<u>\$ 420,349</u>

**EXHIBIT 10**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Other Postemployment Benefits**  
**Schedule of Funding Progress**  
**December 31, 2013**

Valuation Date	Value of Assets	Accrued Liability	Unfunded Accrued Liability	Funded Ratio	Covered Payroll	UAL as a Percentage of Covered Payroll
01/01/2009	\$ -	\$404,661	\$404,661	0.00%	\$1,727,557	23.42%
12/31/2010	\$ -	\$286,916	\$286,916	0.00%	\$1,815,431	15.80%
12/31/2011	\$ -	\$275,930	\$275,930	0.00%	\$1,847,376	14.94%
12/31/2012	\$ -	\$278,391	\$278,391	0.00%	\$1,849,035	15.06%
12/31/2013	\$ -	\$274,514	\$274,514	0.00%	\$1,938,595	14.16%

**EXHIBIT 11**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2013**

	Special Revenue Funds										Capital	
	Library	Recreation Revolving	Recycling Revolving	Conservation Commission	Pay-by-Bag	Sewer	Senior Center Rental	Drug Forfeiture and Seizure	Public Safety Revolving	Other	Projects Fund Expendable Trust	Total
<b>ASSETS</b>												
Cash and cash equivalents	\$ 61,434	\$ 53,771	\$ 26,913	\$ 87,884	\$ 96,923	\$ 8,987	\$ 719	\$ 33,144	\$ 48,369	\$ 62,662	\$ 77,561	\$ 538,367
Investments	13,077	-	-	-	-	-	-	-	-	-	476,077	489,154
Accounts receivable	-	-	-	-	9,420	12,588	-	-	-	-	-	22,008
Interfund receivable	-	-	-	-	8,782	-	-	-	-	-	-	8,782
Total assets	<u>\$ 74,511</u>	<u>\$ 53,771</u>	<u>\$ 26,913</u>	<u>\$ 87,884</u>	<u>\$ 115,125</u>	<u>\$ 21,575</u>	<u>\$ 719</u>	<u>\$ 33,144</u>	<u>\$ 48,369</u>	<u>\$ 62,662</u>	<u>\$ 553,638</u>	<u>\$ 1,078,311</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>												
Liabilities:												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645
Accrued salaries and benefits	-	135	-	-	-	1,851	-	-	-	-	-	1,986
Interfund payable	-	3,775	-	-	-	33,060	-	-	607	1,692	-	39,134
Total liabilities	-	<u>3,910</u>	-	-	-	<u>35,556</u>	-	-	<u>607</u>	<u>1,692</u>	-	<u>41,765</u>
Deferred inflows of resources:												
Deferred revenue	-	-	-	-	-	9,730	-	-	-	-	-	9,730
Fund balances:												
Restricted	74,511	-	-	-	-	-	-	-	-	-	-	74,511
Committed	-	49,861	26,913	87,884	115,125	-	719	33,144	47,762	60,970	553,638	976,016
Unassigned	-	-	-	-	-	(23,711)	-	-	-	-	-	(23,711)
Total fund balances	<u>74,511</u>	<u>49,861</u>	<u>26,913</u>	<u>87,884</u>	<u>115,125</u>	<u>(23,711)</u>	<u>719</u>	<u>33,144</u>	<u>47,762</u>	<u>60,970</u>	<u>553,638</u>	<u>1,026,816</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 74,511</u>	<u>\$ 53,771</u>	<u>\$ 26,913</u>	<u>\$ 87,884</u>	<u>\$ 115,125</u>	<u>\$ 21,575</u>	<u>\$ 719</u>	<u>\$ 33,144</u>	<u>\$ 48,369</u>	<u>\$ 62,662</u>	<u>\$ 553,638</u>	<u>\$ 1,078,311</u>



**EXHIBIT 12**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended December 31, 2013**

	Special Revenue Funds										Capital Projects Fund	Total
	Library	Recreation Revolving	Recycling Revolving	Conservation Commission	Pay-by-Bag	Sewer	Senior Center Rental	Drug Forfeiture and Seizure	Public Safety Revolving	Other	Expendable Trust	
<b>REVENUES</b>												
Taxes	\$ -	\$ -	\$ -	\$ 7,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,420
Charges for services	-	97,351	-	-	98,557	98,302	-	-	84,191	-	-	378,401
Miscellaneous	16,904	18	11	2,635	44	4	170	19,662	19	51,020	264	90,751
Total revenues	16,904	97,369	11	10,055	98,601	98,306	170	19,662	84,210	51,020	264	476,572
<b>EXPENDITURES</b>												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	20,614
Public safety	-	-	-	-	-	-	-	-	90,021	869	-	469,944
Highways and streets	-	-	-	-	-	-	-	-	-	-	-	152,025
Sanitation	-	-	-	-	22,043	99,587	-	-	-	-	-	141,244
Welfare	-	-	-	-	-	-	-	-	-	16,973	-	16,973
Culture and recreation	509	91,877	-	-	-	-	529	-	-	-	11,536	104,451
Conservation	-	-	-	17,530	-	-	-	-	-	-	-	17,530
Total expenditures	509	91,877	-	17,530	22,043	99,587	529	-	90,021	17,842	672,843	1,012,781
Excess (deficiency) of revenues over (under) expenditures	16,395	5,492	11	(7,475)	76,558	(1,281)	(359)	19,662	(5,811)	33,178	(672,579)	(536,209)
Other financing sources (uses):												
Transfers in	2,435	-	-	-	-	-	-	-	-	-	433,000	435,435
Transfers out	(15,000)	-	-	-	(69,957)	-	-	-	-	-	(280,608)	(365,565)
Total other financing sources and uses	(12,565)	-	-	-	(69,957)	-	-	-	-	-	152,392	69,870
Net change in fund balances	3,830	5,492	11	(7,475)	6,601	(1,281)	(359)	19,662	(5,811)	33,178	(520,187)	(466,339)
Fund balances, beginning	70,681	44,369	26,902	95,359	108,524	(22,430)	1,078	13,482	53,573	27,792	1,073,825	1,493,155
Fund balances, ending	\$ 74,511	\$ 49,861	\$ 26,913	\$ 87,884	\$ 115,125	\$ (23,711)	\$ 719	\$ 33,144	\$ 47,762	\$ 60,970	\$ 553,638	\$ 1,026,816

**EXHIBIT 13**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2013**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 3,095,189	\$ 2,973,743	\$ (121,446)
Land use change	15,000	29,380	14,380
Timber	24,000	28,710	4,710
Payments in lieu of taxes	85,248	95,012	9,764
Interest and penalties on delinquent taxes	112,000	128,824	16,824
Total taxes	<u>3,331,437</u>	<u>3,255,669</u>	<u>(75,768)</u>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	1,500	2,235	735
Motor vehicle permits	933,899	996,106	62,207
Other	21,250	21,832	582
Total licenses, permits and fees	<u>956,649</u>	<u>1,020,173</u>	<u>63,524</u>
<b>Intergovernmental:</b>			
State sources:			
Meals and rooms distributions	249,157	249,157	-
Highway block grant	162,605	162,182	(423)
State and federal forest land	496	1,713	1,217
Flood control reimbursement	217,013	210,673	(6,340)
Other	24,183	33,390	9,207
Federal sources:			
FEMA	-	32,854	32,854
Total intergovernmental	<u>653,454</u>	<u>689,969</u>	<u>36,515</u>
<b>Charges for services:</b>			
Income from departments	647,650	697,043	49,393
<b>Miscellaneous:</b>			
Sale of property	2,500	4,535	2,035
Interest on investments	-	287	287
Rents	-	8,434	8,434
Fines and forfeits	-	225	225
Insurance dividends and reimbursements	-	91,736	91,736
Contributions and donations	-	4,929	4,929
Other	929,434	223,907	(705,527)
Total miscellaneous	<u>931,934</u>	<u>334,053</u>	<u>(597,881)</u>
<b>Other financing sources:</b>			
Transfers in:			
Expendable trust fund	-	280,608	280,608
Nonmajor funds	93,078	84,957	(8,121)
Long-term debt issued	530,566	530,566	-
Total other financing sources	<u>623,644</u>	<u>896,131</u>	<u>272,487</u>
Total revenues and other financing sources	7,144,768	<u>\$ 6,893,038</u>	<u>\$ (251,730)</u>
Use of fund balance to reduce taxes	458,500		
Total revenues, other financing sources and use of fund balance	<u>\$ 7,603,268</u>		

**EXHIBIT 14**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2013**

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
<b>Current:</b>				
<b>General government:</b>				
Executive	\$ -	\$ 264,112	\$ 264,429	\$ (317)
Election and registration	-	253,068	203,950	49,118
Financial administration	-	120,533	116,960	3,573
Revaluation of property	-	58,200	72,736	(14,536)
Legal	-	25,000	14,757	10,243
Personnel administration	-	23,709	27,191	(3,482)
Planning and zoning	-	118,191	112,918	5,273
Cemeteries	-	38,378	37,676	702
Insurance, not otherwise allocated	-	135,408	127,876	7,532
<b>Total general government</b>	<b>-</b>	<b>1,036,599</b>	<b>978,493</b>	<b>58,106</b>
<b>Public safety:</b>				
Police	-	751,034	676,117	74,917
Ambulance	-	616,008	625,782	(9,774)
Fire	1,322	264,919	253,501	12,740
Emergency management	-	1	-	1
<b>Total public safety</b>	<b>1,322</b>	<b>1,631,962</b>	<b>1,555,400</b>	<b>77,884</b>
<b>Highways and streets:</b>				
Administration	-	568,496	584,255	(15,759)
Highways and streets	-	634,500	649,394	(14,894)
Street lighting	-	2,160	2,097	63
<b>Total highways and streets</b>	<b>-</b>	<b>1,205,156</b>	<b>1,235,746</b>	<b>(30,590)</b>
<b>Sanitation:</b>				
Solid waste disposal	-	637,395	547,849	89,546
Solid waste clean-up	-	49,696	39,790	9,906
<b>Total sanitation</b>	<b>-</b>	<b>687,091</b>	<b>587,639</b>	<b>99,452</b>
<b>Health:</b>				
Pest control	-	-	5,233	(5,233)
Health agencies and hospitals	-	14,327	14,327	-
<b>Total health</b>	<b>-</b>	<b>14,327</b>	<b>19,560</b>	<b>(5,233)</b>
<b>Welfare:</b>				
Administration	-	68,945	67,287	1,658
Vendor payments	-	55,000	57,442	(2,442)
<b>Total welfare</b>	<b>-</b>	<b>123,945</b>	<b>124,729</b>	<b>(784)</b>
<b>Culture and recreation:</b>				
Parks and recreation	-	362,004	342,358	19,646
Public library	-	291,285	284,078	7,207
Patriotic purposes	-	3,250	2,985	265
Other	-	-	105	(105)
<b>Total culture and recreation</b>	<b>-</b>	<b>656,539</b>	<b>629,526</b>	<b>27,013</b>
Conservation	-	1	-	1
Economic development	-	2,000	-	2,000

(continued)

*EXHIBIT 14 (continued)*  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
*General Fund*  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2013**

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Debt service:				
Principal	-	401,919	402,089	(170)
Interest on long-term debt	-	83,729	80,550	3,179
Interest on tax anticipation note	-	2,000	-	2,000
Total debt service	<u>-</u>	<u>487,648</u>	<u>482,639</u>	<u>5,009</u>
Capital outlay:				
Land	-	-	9,143	(9,143)
Machinery, vehicles and equipment	-	-	4,507	(4,507)
Buildings	-	1,325,000	1,436,198	(111,198)
Improvements other than buildings	-	-	45,966	(45,966)
Total capital outlay	<u>-</u>	<u>1,325,000</u>	<u>1,495,814</u>	<u>(170,814)</u>
Other financing uses:				
Transfers out:				
Expendable trust funds	<u>-</u>	<u>433,000</u>	<u>433,000</u>	<u>-</u>
Total encumbrances, appropriations, expenditures and other financing uses	<u>\$ 1,322</u>	<u>\$ 7,603,268</u>	<u>\$ 7,542,546</u>	<u>\$ 62,044</u>

**EXHIBIT 15**  
**TOWN OF HOPKINTON, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 2013**

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Unassigned fund balance, beginning		\$ 1,313,527
Changes:		
Unassigned fund balance used to reduce tax rate		(458,500)
Budget summary:		
Revenue shortfall (Exhibit 13)	\$ (251,730)	
Unexpended balance of appropriations (Exhibit 14)	<u>62,044</u>	
Budget deficit		(189,686)
Increase in nonspendable fund balance		(58,766)
Decrease in committed fund balance		<u>623,626</u>
Unassigned fund balance, ending		<u><u>\$ 1,230,201</u></u>



## Roberts & Greene, PLLC

### LETTER TO MANAGEMENT

To the Members of the Board of Selectmen  
Town of Hopkinton  
330 Main Street  
Hopkinton, NH 03229

Dear Members of the Board:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hopkinton as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Hopkinton's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. However, we do wish to discuss the following matters as areas where controls could be strengthened.

#### *Sewer Fund Reporting*

The Sewer Fund ended the year with a deficit of \$23,711, which was a slightly larger deficit than in the prior year. We noted that there have been changes implemented and that the Town is working to address this situation, but it still seems that sewer charges are not enough to meet the expenditures of the Sewer Fund. We recommend that the Town review the Sewer Fund to determine the best way to either increase fees or reduce costs.

#### *Ambulance Billing and Receivables*

The Town uses an outside billing service to bill for its ambulance runs, collect payments, and remit them to the Town. We found a lack of reconciliation between the billings, collections and adjustments within the Town's records. We recommend that the Town's Finance Office receive a report on a monthly basis showing the amounts billed, the collections received and the amounts adjusted. Then the receivable could be recorded in the General Fund for all billings, and be reduced accordingly for collections and adjustments. Currently, the only revenue being recognized for ambulance fees is the amount being collected, which then necessitates more audit time to reconcile the ambulance activity and make sure that the receivable is properly booked.

Town of Hopkinton  
Letter to Management

*Abatements of Water and Sewer Commitments*

We noted that there were instances in which changes were made to the receivables for sewer charges, and fees collected by the tax collector for the water precincts, without formal written approval. Apparently, corrections in amounts billed are sometimes communicated verbally to the tax collector by the respective sewer or water commissioners. This is not a good practice and weakens internal control. The tax collector should collect the amounts committed to him on formal warrants, and remove only those amounts abated on formal abatement forms signed by a majority of the commissioners. Even obvious errors in billings should be formally abated.

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

June 18, 2014

*Robert A. Greene, PLLC*

**Notes**



# 2014 Vital Statistics



## Resident Births

### Resident Births as received and recorded by the Town Clerk as of 12-31-2014

Date	Name of Child	Father's Name	Mother's Name	Birthplace
01/03/2014	Barger, Lauren Jayne	Barger III, Joseph	Barger, Christina	Concord, NH
01/14/2014	Killary, Liam Stuart	Killary, Jason	Killary, Shannon	Concord, NH
02/01/2014	McMorris, Oliver Wilde	McMorris, Edward	Kurtz, Kaitlyn	Concord, NH
02/03/2014	Kilrain, Magdalena Dixon	Kilrain, Daniel	Kilrain, Abigail	Concord, NH
02/04/2014	Goldwasser, Henry Aslin	Aslin, Christopher	Goldwasser, Rachel	Concord, NH
02/08/2014	Swett, Isabella Brooke	Swett IV, Frank	Swett, Ashley	Concord, NH
02/11/2014	Read, Elliot David	Read, Jonathan	Read, Meagan	Concord, NH
02/21/2014	Holmes, Zoey Mae	Holmes, Nathan	Holmes, Holly	Concord, NH
02/21/2014	Parker, Lorali Emily	Parker, Christopher	Warner, Sarah	Concord, NH
02/23/2014	Emerson, Azar Wallace	Emerson, Zachary	Emerson, Kimberly	Concord, NH
02/28/2014	Demers, Mason Alan	Demers, Jeffrey	Demers, Meghan	Concord, NH
03/29/2014	Marchand, Jacob Garrett	Marchand, Eric	Bettez, Monica	Concord, NH
04/05/2014	D'Orazio, Raphael Joseph	D'Orazio, Marc	D'Orazio, Elizabeth	Concord, NH
04/14/2014	Lane, Meredith Alice	Lane, Matthew	Lane, Erin	Concord, NH
05/05/2014	Bhattarai, Bodhi Chase	Bhattarai, Ranjan	Bhattarai, Deodonne	Hopkinton, NH
05/13/2014	Rogers, Ida Beatrix	Rogers, Joshua	Wangsness, Lisa	Concord, NH
05/24/2014	Miner, Weston Merrill	Miner, Seth	Miner, Vanessa	Concord, NH
06/10/2014	Ciance, Gianna Philomena	Ciance, Michael	Salomone-Ciance, Gerallynn	Concord, NH
07/08/2014	Wright, Connor Jacob		Emery, Chantelle	Concord, NH
07/09/2014	Welles, Noah Steven	Welles, Justin	Welles, Mary	Concord, NH
07/10/2014	Henriksen, Sylus Scott	Henriksen, Joshua	Raney, Kaylee	Concord, NH
07/17/2014	Belanger, Jackson David	Belanger, Matthew	Belanger, Katryn	Concord, NH
07/18/2014	Sharpe, Penrose Mary Gail	Sharpe, Matthew	Sharpe, Maria	Concord, NH
08/01/2014	Hilton, Harper Leigh	Hilton, Timothy	Hilton, Rebeccah	Concord, NH
08/11/2014	Parsons, Lindsey Emma	Parsons, Michael	Svendsen, Kristen	Concord, NH
08/15/2014	Brown, Ethan John	Brown, Nicholas	Brown, Cheryl	Concord, NH
08/26/2014	Nichols, Marlo Rose	Nichols, Nathan	Nichols, Emily	Concord, NH
09/13/2014	Mooers, Emily Thi	Mooers, Christopher	Mooers, Jen Phuong	Manchester, NH
10/18/2014	Hoffner, Julianna Marie	Hoffner, Lewis	Hoffner, Luccianne	Concord, NH
10/30/2014	Girzone, Edmund Michael	Girzone II, Edmund	Girzone, Erin	Concord, NH
11/06/2014	Keith, Owen David	Keith JR, David	Keith, Kathryn	Manchester, NH

Clerk/BirthsTR07

## Resident Deaths

### Resident Deaths as received and recorded by the Town Clerk as of 12/31/2014

Date	Decedent's Name	Place of Death	Father's Name	Mother's Name
01/15/2014	Kennedy JR, Richard	Concord, NH	Kennedy, Richard	Harrington, Mildred
01/22/2014	Subler, Ronald	Concord, NH	Subler, Bernard	Barga, Cecelia
02/18/2014	Mluch, Margaret	Hopkinton, NH	Heatherman, Francis	Kinne, Maude
02/20/2014	Turner, Phyllis	Concord, NH	Hoffman, Max	Naeck, Rose
02/27/2014	Alcott JR, Joseph	Concord, NH	Alcott, Joseph	Mcgill, Dorothy
03/07/2014	Shelton, David	Concord, NH	Sechelski, Frank	Unknown, Annette
03/08/2014	Mamma, Salvatore	Concord, NH	Mamma, Salvatore	Tripodi, Betina
04/11/2014	Nieder, Mark	Lancaster, NH	Nieder, Berthold	Magoon, Coral
04/11/2014	Gaskill, Pertice	Concord, NH	Gaskill, Peter	Taylor, Christine
04/18/2014	Kimball JR, Warren	Contoocook, NH	Kimball SR, Warren	Olive, Elsie
04/20/2014	Snow, Raymond	Contoocook, NH	Snow, Charles	Brown, Ruth
04/24/2014	Strittmatter, Rosemary	Concord, NH	Maresch, Daniel	Dunn, Elizabeth
05/13/2014	Pratt, Richard	Concord, NH	Pratt, Carl	Cole, Dorothy
05/24/2014	Belliveau, Joseph	Concord, NH	Belliveau, Edward	Jaillet, Albertine
06/10/2014	Kashulines, Doris	Concord, NH	Ricard, Irene	Boucher, Bernadette
06/18/2014	Cushing, Thomas	Concord, NH	Cushing, Patrick	Weston, Frances
07/18/2014	Sweatt, Alice	Concord, NH	Cote, Joseph	Charest, Amelia
07/18/2014	Shampney, Barbara	Contoocook, NH	Chase, Chester	Clark, Grace
07/24/2014	Fuller, Everett	Contoocook, NH	Fuller, Henry	Attwater, Carrie
07/28/2014	Hanson, Rosalind	Concord, NH	Putney, Ira	Barker, Bessie
08/06/2014	Golec SR, Ralph	Contoocook, NH	Golec, Stanley	Setera, Marya
08/28/2014	Carpenter, David	Concord, NH	Carpenter, Harry	Loiselle, Marcelle
09/04/2014	Leonard, Aleathea	Contoocook, NH	Wilder, Frederick	Hamilton, Violet
09/08/2014	Barton, Lloyd	Contoocook, NH	Barton, Leslie	Severance, Isabel
09/24/2014	Bowen, Marion	Concord, NH	Guggenheim, Thomas	Sullivan, Elizabeth
10/08/2014	Fillebrown, Elsie	Hopkinton, NH	Cappelluzzo, Liberato	Bona, Ida
10/11/2014	Rice, Wayne	Manchester, NH	Rice, Arthur	Emerson, Evelyn
10/22/2014	Chamberlin, Henry	Concord, NH	Chamberlin, Harold	Bacheider, Ruth
10/25/2014	Raymond, Lyle	Hopkinton, NH	Raymond, Eugene	Nutbrown, Freeda
10/30/2014	Caouette, John	Bedford, NH	Caouette, Ovilla	Martin, Aurelia
11/10/2014	Bruso, Michael	Hopkinton, NH	Bruso, James	Goupi, Lorraine
11/15/2014	Therrien, John	Hopkinton, NH		Lessor, Pauline
			Therrien, Gerard	
11/18/2014	Saunders JR, Arpiar	Concord, NH	Saunders SR, Arpiar	Minoogian, Margaret
12/16/2014	York, Robert	Franklin, NH	York, Frank	Smart, Gladys
12/17/2014	Boutwell, Barbara	Concord, NH	Kestler, Raymond	Vest, Elizabeth

Clerk/DeathsTR07

## Resident Marriages

As received and recorded by the Town Clerk as of 12/31/2014

### Resident Marriages as received and recorded by the Town Clerk as of 12/31/2014

Date	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence
04/12/2014	Kerr, Amanda J	Hopkinton, NH	O'Keefe, Paul S	Hopkinton, NH
05/09/2014	Yonkers, Anne R	Contoocook, NH	Saunders, Christopher T	Contoocook, NH
05/17/2014	Calley, Caitlyn D	Hopkinton, NH	Bohanan, Sean F	Contoocook, NH
08/02/2014	Hill, Jeffrey S	Contoocook, NH	Ward, Ellen R	Contoocook, NH
08/02/2014	Plante, Thatcher J	Hopkinton, NH	Greenlaw, Heather K	Hopkinton, NH
09/13/2014	Holso, Jonathan B	Hopkinton, NH	Foss, Beverly J	Hopkinton, NH
09/21/2014	Coe, Andrew S	Hopkinton, NH	Wescott, Jacquelyn K	Hopkinton, NH
09/27/2014	Ordway, Travis S	Contoocook, NH	Forest, Felicia A	Concord, NH
09/27/2014	Rand, Seth A	Contoocook, NH	Lui, Mariah R	Contoocook, NH
09/27/2014	Peasley JR, Brian K	Contoocook, NH	Schmidt, Danielle E	Contoocook, NH
10/04/2014	Lavoie, Bernie D	Hopkinton, NH	Wheeler, Kerry A	Hopkinton, NH
10/04/2014	Demeule, Kristine M	Hopkinton, NH	Chamberlain, Brian M	Hopkinton, NH

# Contoocook Village Precinct

## **Precinct Commissioners (Elected by the Precinct)**

Thomas Yestramski  
Richard Strickford  
William Chapin

Term Expires 2015  
Term Expires 2016  
Term Expires 2017

## **Regular Meeting Schedule**

1<sup>st</sup> Tuesday of the Month, 6:00 p.m. at  
The Slusser Senior Center, 41 Houston Drive, Contoocook



New Hampshire  
Department of  
Revenue Administration

2015  
MS-737

### Budget of the Village District of Contoocook Village

Form Due Date: 20 Days after the Village Meeting

**THIS BUDGET SHALL BE POSTED WITH THE WARRANT**

This form was posted with the warrant on: \_\_\_\_\_

For Assistance Please Contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

#### BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
Don Houston	<i>Don Houston</i>
Richard H Horner	<i>Richard H Horner</i>
STEPHEN L LUX JR.	<i>Stephen L Lux Jr.</i>
Kenneth E Trautman	<i>Kenneth E Trautman</i>
JAVIER KRZYZANIAK	<i>Javier Krzyzaniak</i>
MICHAEL VANCE	<i>Michael Vance</i>
DAVID LUNEAU	<i>David Luneau</i>

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

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

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Commissioner's Appropriations Ensuing FY (Recommended)	Selectman's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	6	\$55,100	\$54,085	\$55,100	\$0	\$55,100	\$0
4140-4149	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0	\$0	\$0
4150-4151	Financial Administration	6	\$8,050	\$8,047	\$8,250	\$0	\$8,250	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	6	\$800	\$0	\$800	\$0	\$800	\$0
4155-4159	Personnel Administration	6	\$3,500	\$3,878	\$3,500	\$0	\$3,500	\$0
4191-4193	Planning and Zoning		\$0	\$0	\$0	\$0	\$0	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0	\$0	\$0
4196	Insurance	6	\$4,800	\$3,407	\$4,350	\$0	\$4,350	\$0
4197	Advertising and Regional Association	6	\$500	\$0	\$500	\$0	\$500	\$0
4199	Other General Government	6	\$950	\$561	\$950	\$0	\$950	\$0
<b>Public Safety</b>								
4210-4214	Police		\$0	\$0	\$0	\$0	\$0	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire		\$0	\$0	\$0	\$0	\$0	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets		\$0	\$0	\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	7	\$23,000	\$23,014	\$23,000	\$0	\$23,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Commissioner's Appropriations Enacting FY (Recommended)	Selectman's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	8	\$37,300	\$56,490	\$37,300	\$0	\$37,300	\$0
4335-4339	Water Treatment, Conservation and Other	8	\$66,600	\$51,016	\$58,100	\$0	\$58,100	\$0
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
4550-4559	Library		\$0	\$0	\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0



Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Commissioner's Appropriations Enacting FY (Recommended)	Selectman's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$200,600</b>	<b>\$200,498</b>	<b>\$191,850</b>	<b>\$191,850</b>	<b>\$0</b>	<b>\$0</b>

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Commissioner's Appropriations Ensuing FY (Recommended)	Selectman's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	9	\$200,000	\$205,550	\$250,000	\$0	\$250,000	\$0
<b>Special Articles Recommended</b>			<b>\$200,000</b>	<b>\$205,550</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>

Purpose: To Capital Reserve Fund

Individual Warrant Articles

No data exists for this item

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$0	\$0	\$0
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$0	\$0	\$0
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
3311-3319	From Federal Government		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$0	\$0	\$0
3353	Highway Block Grant		\$0	\$0	\$0
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
<b>Charges for Services</b>					
3401-3406	Income from Departments	6	\$209,608	\$210,000	\$210,000
3409	Other Charges	6	\$4,427	\$4,000	\$4,000
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	6	\$67	\$75	\$75
3503-3509	Other		\$0	\$0	\$0
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$214,102</b>	<b>\$214,075</b>	<b>\$214,075</b>

**Budget Summary**

<b>Item</b>	<b>Prior Year Adopted Budget</b>	<b>Commissioner's Recommended Budget</b>	<b>Budget Committee's Recommended Budget</b>
Operating Budget Appropriations Recommended	\$200,600	\$191,850	\$191,850
Special Warrant Articles Recommended	\$200,000	\$250,000	\$250,000
Individual Warrant Articles Recommended	\$0	\$0	\$0
<b>TOTAL Appropriations Recommended</b>	<b>\$400,600</b>	<b>\$441,850</b>	<b>\$441,850</b>
Less: Amount of Estimated Revenues & Credits	\$221,700	\$214,075	\$214,075
Estimated Amount of Taxes to be Raised	\$178,900	\$227,775	\$227,775



New Hampshire  
Department of  
Revenue Administration

2015  
MS-737S

**MS-737 SUPPLEMENTAL SCHEDULE**

**ENTITY'S INFORMATION**

Entity  Municipality  Village

Village District:

**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

<b>1. Total recommended by Budget Committee (from MS-737):</b>	441,850
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes:	<input type="text"/>
3. Interest: Long-Term Bonds & Notes:	<input type="text"/>
4. Capital outlays funded from Long-Term Bonds & Notes	<input type="text"/>
5. Mandatory Assessments	<input type="text"/>
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	0
<b>7. Amount Recommended, Less Exclusions (Line 1 - Line 6)</b>	<b>441,850</b>
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	44,185
<b>Collective Bargaining Cost Items</b>	
9. Recommended Cost Items (Prior to Meeting)	<input type="text"/>
10. Voted Cost Items (Voted at Meeting)	<input type="text"/>
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	0
<b>Mandatory Water &amp; Waste Treatment Facilities (RSA 32:24)</b>	
12. Amount Recommended (Prior to Meeting)	95,400
13. Amount Voted (Voted at Meeting)	<input type="text"/>
14. Amount voted over recommended amount (Difference of Lines 12 and 13)	0
15. Bond Override (RSA 32:18-a), Amount Voted	<input type="text"/>
<b>Maximum Allowable Appropriations Voted At Meeting</b>	<b>486,035</b>

**For Assistance Please Contact:**

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

**Notes**

# Hopkinton Village Precinct

## **Precinct Commissioners (Elected by the Precinct)**

John Wullenweber, Chair

Term Expires 2015

Richard Armstrong

Term Expires 2016

Diana Wieland

Term Expires 2017

## **Regular Meeting Schedule**

3<sup>rd</sup> of Thursday of the Month, 7:30 p.m. at  
Hopkinton Town Hall, 330 Main Street, Hopkinton

MS-37

# BUDGET FORM FOR VILLAGE DISTRICTS

WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

DATE OF MEETING: March 19 For Fiscal Year: 2015

VILLAGE DISTRICT: Hopkinton

County: Merrimack

In the Town(s) Of: Hopkinton

Mailing Address: C/O Suzi Calley, 199 Hackett Hill Road Hooksett, NH 03106

Phone #:603-315-5250

Fax # None

E-Mail Suzicalley@yahoo.com

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. RSA 32:5 requires this budget be prepared on a "gross" basis showing all revenues and appropriations. At least one public hearing must be held on this budget. All proposed appropriations MUST be on this form.
2. This budget must be posted with the Village District warrant not later than the fifteenth day before the day of the meeting.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the village district clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days of the meeting.

This is to certify that this budget was posted with the warrant on the (date) \_\_\_\_\_

### BUDGET COMMITTEE

*Please sign in ink.*

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

*Janet Kozlowski*  
 \_\_\_\_\_  
*M. B. ...*  
 \_\_\_\_\_  
*[Signature]*  
 \_\_\_\_\_

*Richard H. Howe*  
 \_\_\_\_\_  
*[Signature]*  
 \_\_\_\_\_  
*[Signature]*  
 \_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE VILLAGE DISTRICT WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
 MUNICIPAL SERVICES DIVISION  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)230-5090



1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	COMMISSIONERS' APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
<b>15</b>								
<b>GENERAL GOVERNMENT</b>								
4130-4139	Executive		2150	2149	2150			
4150-4151	Financial Administration		1450	900	1450			
4153	Legal Expense		2000	0	2000			
4155-4159	Personnel Administration							
4194	General Government Buildings		5000	0	5000			
4196	Insurance		2000	1292	1565			
4197	Advertising & Regional Assoc.		400	500	500			
4199	Other General Government		1870	1962	2525			
<b>PUBLIC SAFETY</b>								
4210-4214	Police							
4215-4219	Ambulance							
4220-4229	Fire							
4290-4298	Emergency Management							
4299	Other (Including Communications)							
<b>HIGHWAYS &amp; STREETS</b>								
4311	Administration							
4312	Highways & Streets							
4313	Bridges							
4316	Street Lighting		9000	9216	10150			
4319	Other							
<b>SANITATION</b>								
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal							
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							

MS-37		Budget - Village District of Hopkinton			FY 2015				
1	2	3	4	5	6	7	8	9	
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3 V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	COMMISSIONERS' APPROPRIATIONS Ensluing Fiscal Year (Recommended)	COMMISSIONERS' APPROPRIATIONS Ensluing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensluing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensluing Fiscal Year (Not Recommended)	
<b>WATER DISTRIBUTION &amp; TREATMENT</b>									
4331	Administration		6000	2158	6000				
4332	Water Services		58600	23635	69600				
4335-4339	Water Treatment, Conserv. & Other								
<b>HEALTH/HELFARE</b>									
4411	Administration								
4414	Pest Control								
<b>CULTURE &amp; RECREATION</b>									
4520-4529	Parks & Recreation								
4589	Other Culture & Recreation								
<b>DEBT SERVICE</b>									
4711	Princ.- Long Term Bonds & Notes		5172	5172	5172				
4721	Interest-Long Term Bonds & Notes		1100	1103	974				
4723	Int. on Tax Anticipation Notes								
4790-4799	Other Debt Service								
<b>CAPITAL OUTLAY</b>									
4901	Land and Improvements								
4902	Machinery, Vehicles & Equipment								
4903	Buildings								
4909	Improvements Other Than Bldgs.								
<b>OPERATING TRANSFERS OUT</b>									
4912	To Special Revenue Fund								
4913	To Capital Projects Fund								
4914	To Proprietary Fund								
<b>OPERATING BUDGET TOTAL</b>				94742	48087	107076			

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3.VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	COMMISSIONERS' APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
4915	To Capital Reserve Fund							
4916	To Trust and Agency Funds							
<b>SPECIAL ARTICLES RECOMMENDED</b>								

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases, or items of a one time nature.

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	COMMISSIONERS' APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>								

MS-37		Budget - Village District of Hopkinton			FY 2015	
1	2	3	4	5	6	
Acct.#	SOURCE OF REVENUE	WARR. ART. #	Actual Revenues Prior Year	Commissioners' Estimated Revenues	Budget Committee's Est. Revenues	
<b>TAXES</b>						
3190	Interest & Penalties on Delinquent Taxes					
3311-3319	FROM FEDERAL GOVERNMENT					
<b>FROM STATE</b>						
3351	Shared Revenues					
3354	Water Pollution Grant					
3359	Other (Including Railroad Tax)					
3379	FROM OTHER GOVERNMENTS					
<b>CHARGES FOR SERVICES</b>						
3401	Income from Departments		47041	81746		
3402	Water Supply System Charges					
3403	Sewer User Charges					
3404	Garbage - Refuse Charges					
3409	Other Charges					
<b>MISCELLANEOUS REVENUES</b>						
3501	Sale of Village District Property					
3502	Interest on Investments					
3503-3509	Other					
<b>INTERFUND OPERATING TRANSFERS IN</b>						
3912	From Special Revenue Funds					
3913	From Capital Projects Funds					
3914	From Proprietary Funds					
3915	From Capital Reserve Funds					
3916	From Trust & Agency Funds					
<b>OTHER FINANCING SOURCES</b>						
3934	Proc. from Long Term Bonds & Notes					
	Amounts Voted From Fund Balance					
	Estimated Fund Balance to Reduce Taxes			8120		
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			47041	89866		

<b>**BUDGET SUMMARY**</b>		PRIOR YEAR	COMMISSIONERS	BUDGET COMMITTEE
Operating Budget Recommended (from page 3)		94742	107076	
Special warrant articles Recommended (from page 4)				
Individual warrant articles Recommended (from page 4)				
TOTAL Appropriations Recommended		94742	107076	
Less: Amount of Estimated Revenues & Credits (from above)			89866	
Estimated Amount of Taxes to be Raised			17210	

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \_\_\_\_\_  
 (See Supplemental Schedule With 10% Calculation)

LOCAL GOVERNMENT UNIT: Hopkinton Village Precinct

	RECOMMENDED AMOUNT	Column B	Column C (Col. B-A)
1. Recommended by Budget Committee (See posted Budget MS-7, .27 or 37)			
LESS EXCLUSIONS:			
2. Principal: Long-Term Bonds & Notes			
3. Interest: Long-Term Bonds & Notes			
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b			
5. Mandatory Assessments			
6. Total Exclusions			
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)			
8. Line 7 times 10%			
9 Maximum allowable appropriations prior to vote (line 1 & 8)			
10. Collective Bargaining Costs items RSA 32:19 & 273-A, IV (Complete Col. A prior to meeting & Col. B and Col. C at meeting)			
11. Mandatory Water & Waste Treatment Facilities (RSA 32:21). (Complete Col. A prior to Meeting & Col. B and Col. C at meeting)			
12. Bond Override RSA 32:180-a			

MAXIMUM ALLOWABLE APPROPRIATION VOTED:  
At meeting add Line 9 + amounts in Column C.

\$ \_\_\_\_\_

Line 8 plus any amounts in Column C (amounts voted above recommended amount) is the allowable increase to budget committee's recommended budget.

Attach a copy of this completed supplemental schedule to the back of the budget form

**Notes**

# **Hopkinton School District Report**



*Above All, Care*

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**Hopkinton School District  
Organization**

MODERATOR .....James Newsom  
 CLERK ..... Elaine Loft  
 TREASURER ..... David MacKenzie  
 AUDITORS .....Plodzick & Sanderson  
 SUPERINTENDENT OF SCHOOLS ..... Steven M. Chamberlin  
 BUSINESS ADMINISTRATOR ..... Michelle R. Clark, RSBO  
 DIRECTOR OF STUDENT SERVICES .....Meghan F. Bamford  
 DIRECTOR OF TECHNOLOGY ..... Matthew Stone  
 PRINCIPALS  
     William Carozza ..... Harold Martin School  
     Michael Bessette ..... Maple Street School  
     Christopher Kelley .....Hopkinton Middle/High School  
     Rebecca Gagnon, Assistant Principal .....Hopkinton Middle/High School

**SCHOOL BOARD**

David J. Luneau, Chairperson..... Term Expires 2016  
 Elizabeth T. Durant, Vice Chairperson..... Term Expires 2017  
 R. Matthew Cairns ..... Term Expires 2015  
 William Chapin Jr. .... Term Expires 2015  
 William A. Jones..... Term Expires 2017  
  
 Simeon Marklin, Student Representative  
 Joseph Norris, Student Representative

## Report of the Hopkinton School Board

### Our Schools

During the past year, Hopkinton schools and faculty members were recognized and honored for outstanding performance in public education:

Best High School in New Hampshire, *US News and World Reports*, April 2014  
Maple Street School, *Commissioner's Circle of Excellence*, NH DOE, October 2014  
Michael Alberici, *Christa McAuliffe Sabbatical*, NH Charitable Foundation, April 2014  
Bill Carozza, *Technology Impact Award*, NHASCD, December 2014

Following a one year trial, the Board adopted a new mission statement for the Hopkinton School District "Above All, Care." These three words are built on the belief that care is essential to what we do together as students, educators, families and community.

### Student Body and Enrollment

Enrollment at nearly every public school in the state has dropped over the last ten years. Lower enrollment presents a challenge for small school districts like Hopkinton. It makes it difficult to organize clubs and athletic teams and to provide a wide array of courses at the high school. Partnerships with nearby schools has enabled Hopkinton to continue to offer the variety of programs for our students, including clubs like FIRST Robotics and courses offered through the Regional Technology Center in Concord. However, it has also been necessary to make the difficult decisions based on student enrollment that result in fewer class sections at the middle and high schools and a reduction in teachers in grades 1 and 3.

Students in Hopkinton enjoy success both in the classroom and on the field. Ninety percent of recent graduates plan to continue their education by attending two or four year colleges. More than sixty-five percent of our high school and middle school students participate in organized athletics. Teams from Hopkinton won state titles in Nordic skiing, cross country running, and soccer. Students performed at the highest levels in the Allstate and New England Music Festivals as well as Fine Arts Forensics competitions (Poetry Out Loud, Rotary Four Way Speech Contest). The real success of these programs is not measured by the number of banners and trophies, but when students embrace a healthy lifestyle, demonstrate academic achievement, display the values of teamwork and sportsmanship, and take on leadership roles.

### Educational Programs

The Full Day Kindergarten (FDK) program approved by voters last year is in full swing. We'd like to thank you again for your overwhelming support of FDK. More districts throughout the state are following Hopkinton's lead and plan to introduce FDK in their communities. The benefits of FDK will not only be felt in the communities that offer it, but will be felt across the State, manifesting in higher graduation rates, a higher percentage of residents who continue their education after high school, a stronger workforce and improved economic development.

The Hopkinton "E-Series" launched last year was a huge success. Following the inspirational keynote speech by Gary Hirshberg, co-founder and CEO Stonyfield Farm, and a round table discussion with local entrepreneurs, students embarked on a series of evening events held in the high school library that featured discussions on topics like marketing, operations and finance, and culminated with a "shark tank" styled business plan competition. Four student teams were each awarded \$500 grants to start or expand their businesses. Our thanks go out to the non-profit Hopkinton Schools Foundation and the Concord Chamber of Commerce for supporting these

grants and to the entrepreneurs who shared their stories and inspired our youngsters in their entrepreneurial pursuits.

The E-series continues this year with evening programs every month featuring local entrepreneurs. The program is free and open to the community. The program schedule is available at the high school office and on the web at [facebook.com/eseriesNH](https://www.facebook.com/eseriesNH).

#### The Budget

The proposed budget for FY16 was designed from the ground up to support the District's goals to ensure student learning, employ best practices in all areas of operation, and enable all students to continue their education after graduation.

Teachers are presently in the first year of a four-year contract and custodians are in the first year of a two-year contract approved by voters in March 2014. Instructional assistants are in the second year of a three-year contract. Salary increases associated with these contracts are contained in the FY16 budget and the total proposed budget increase is less than the estimated increase in salaries when the contracts were approved by voters last year.

The budget process began in October with recommendations from the building principals and department heads. During December, the Superintendent presented his budget to the Board and together we worked out a budget that we feel meets the community's expectations for public education in a fiscally responsible way. The proposed budget for the next school year represents a \$198,862 (1.15%) increase over the current year, allocates staff appropriately to meet changes in student enrollment, improves access to broadband internet services, and sustains the educational programs and services necessary for the District to meet its goals. Care is taken to meet the community's priority on education and make sure tax dollars are not wasted.

#### Our Role in the Community

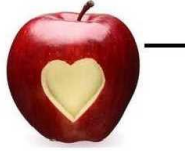
Community volunteers continue to play a major role in making Hopkinton schools among the best in country. We would like to extend our thanks to every volunteer for their generous donation of time and skill. Programs such as musicals, concerts, athletic events, the Got Lunch program, Shed a Light on Bullying, and the Celebration of the Arts are at the heart of what makes Hopkinton special and a wonderful place to live and raise a family.

The Board would also like to recognize and thank Nancy Alibrandi, Valerie Aubry, and Martha Kruse, all highly respected faculty and staff that retired in 2014 with over forty years of combined service to the District.

The School Board extends its thanks and appreciation to all our faculty and administrators for their dedication to excellence, to our custodial staff for preparing our facilities for numerous events as well as for school each day, to Mr. Chamberlin for his vision and leadership, and to you, the members of our community, for your continued support and active involvement in our schools.

Respectfully submitted by the Hopkinton School Board,

David J. Luneau, Chair  
January 1, 2015



*Above All, Care*

## HOPKINTON SCHOOL DISTRICT School Administrative Unit 66

204 MAPLE STREET · CONTOOCOOK, NH 03229  
TEL: (603) 746-5186 FAX: (603) 746-5714

### *Superintendent Report for the Hopkinton NH Annual Report Year Ending December 31, 2014*

It is an honor to make this submission for the Hopkinton Annual Report. This report will be part of the historical record of an extraordinary school district and community.

This report begins with appreciating the contribution of Dr. Valerie Aubry as Hopkinton School District Director of Student Services and wishing her well in retirement. Ms. Meghan Bamford joined the District as the new Director of Student Services in July. In addition, it is important to acknowledge Ms. Jean Eaton's exceptional 14 years of service. Ms. Vincent joined the District as the new executive assistant to the superintendent in September.

It is a privilege to recognize school and faculty awards received during the past year:

- Hopkinton High School was named the number #1 high school in NH by US News and World Report.
- The NH Commissioner of Education named Maple Street School a Circle of Excellence School.
- Mr. Michael Alberici, Music Teacher, Maple Street School, was awarded the Christa McAuliffe Sabbatical.
- Mr. William Carozza, Principal, Harold Martin School, was named the winner of the Susan Janosz Technology Impact Award.
- Sheila Conley, Nurse, Harold Martin School, received the Susan Graham Pisinski, Teaching Excellence Award, Elementary.
- Debra Clark, Special Education Teacher, Hopkinton Middle School, received the Susan Graham Pisinski, Teaching Excellence Award, Secondary.

A theme for each school year is set to provide a central focus for all parts of district operations. The theme for the 2014-2015 school year was *It Matters*. This theme reinforces the notion that student learning is the result of many factors. From nutrition habits, to instructional strategies, to assessment practices, to course structure: all matter, all have an impact on student learning.

On June 17<sup>th</sup>, the Hopkinton School Board adopted a new mission for the Hopkinton School District: *Above All, Care*.

Three tenets support this mission:

1. Care requires a thorough understanding of the one being cared for
2. Care requires actions that are motivated solely by the needs of the one being cared for
3. Care requires the one being cared for to see the actions as caring

The mission will be utilized to guide district policies, practices, and procedures. In keeping with the *It Matters* theme, instruction became the central focus of district work. The seven attributes of high quality instruction, *the Magnificent Seven*, were put forth as the standard

Steven M. Chamberlin  
*Superintendent*  
[berlin@hopkintonschools.org](mailto:berlin@hopkintonschools.org)

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Meghan F. Bamford  
*Director of Student Services*  
[mbamford@hopkintonschools.org](mailto:mbamford@hopkintonschools.org)

Matthew P. Stone  
*Director of Technology*  
[mstone@hopkintonschools.org](mailto:mstone@hopkintonschools.org)

for instruction in the Hopkinton School District.

- |   |  |
|---|--|
| 1. Care   | 5. An Abundance of High Quality Feedback |
| 2. Visible Learning   | 6. Voice and Choice                      |
| 3. Pre-Assessment   | 7. Growth Mindset                        |
| 4. A Variety of Effective, Research Based Instructional Practices |  |

*Four goals guide the work of the Hopkinton School District:*

*1. Ensure Student Learning*

Ensuring student learning is a deliberately set high bar. It is accomplished with the establishment of standards, the frequent integration of assessments, and the altering of instruction based on the results of those assessments. The following activities supported the goal of *Ensuring Student Learning*:

- The establishment of the Magnificent Seven
- The transition to the Star Assessment Program
- The support for Universal Design for Learning Principles

*2. Ensure the Hopkinton School District Utilizes Best Practices*

Simply, the Hopkinton Community deserves best practice in all aspects of operation. The following activities supported the goal of *Ensure the Hopkinton School District Utilizes Best Practices*:

- The establishment of the Magnificent Seven
- The participation in an all district artist-in-residence program: *Art for the Sky*
- The establishment of committees to support the facility reconfiguration
- The Hopkinton Educational Community book study of Carol Dweck's *Mindset*
- The support of the third annual Shed A Light On Bullying – Candlelight Vigil
- Continued regional collaborations, including professional development

*3. Ensure High School Plus for All Graduates of the Hopkinton School District (High School Plus is defined as the ability to achieve acceptance into a post secondary academic institution or obtain a certification in a specialized area.)*

Achieving a high school diploma is simply not enough. It is important that Hopkinton High School students graduate with the knowledge, skills, and understandings necessary to accomplish their goals. The following activities supported the goal of *Ensuring High School Plus*:

- The establishment of the Magnificent Seven
- The work of the Achievement Team in the NH Department of Educational Focus Monitoring Process
- The continued development of the Response to Instruction delivery of support services model

*4. Raise the Bar and Close the Gap*

This goal focuses on raising the achievement level for all students while closing the gap between the struggling and high performing students. The following activities support the goal of *Raising the Bar and Closing the Gap*:

- The work of the Achievement Team in the NH Department of Educational Focus Monitoring Process

- The continued use of data to drive instructional practice
- Professional Development focused on student learning and assessment practices

Collaboration with the Town of Hopkinton continues to be an important part of school district practices. Below are examples:

- Development/implementation of the Entrepreneurship Series
- Providing support through the Hopkinton Family Support Team
- Implementing the *Got Lunch Program* (providing lunch for families in need of support in the summer, school vacations, and the first weekend of each month)
- Collaborative purchasing (health insurance, oil, electricity, etc.)
- Emergency preparedness
- Implementing wellness initiatives

The Hopkinton School District is privileged to receive support from parents/guardians, community members, and organizations. The contributions of the Rotary, Lions, and Woman's Clubs, the Hopkinton PTA, the Boy and Girl Scouts, Town of Hopkinton staff, and many individual volunteers are central to our goals. Please know that you make a difference.

The Hopkinton model for effective public schools: a devoted school board, a dedicated staff and leadership team, invested parents/guardians with high expectations, a supportive community, and extraordinary young people – is one that we can all be proud of.

Respectfully Submitted,



Steven M. Chamberlin  
Superintendent of Schools

**HOPKINTON'S ELEMENTARY SCHOOLS ANNUAL REPORT**  
**Harold Martin School and Maple Street School**

This past year, Harold Martin School (HMS) said farewell to Tomi Salzmann (Instructional Assistant) and welcomed Lucy Coles and Nancy Roye (Instructional Assistants) as well as Stephanie Parzick (Special Educator) to our school.

At Maple Street School (MSS) this past year we said goodbye to Carlie Wardell (Wellness), Tim Stokes (Sixth Grade Math), Alayne Brandt (Instructional Assistant), Lynn Bennett (Instructional Assistant), Alexandra Crocker (Instructional Assistant), and Tonya Delia (Instructional Assistant). Additionally, Meg Bamford (Reading) moved from MSS to the District office to take the position of Director of Student Services, Mrs. Tara Shortt left a grade five job sharing position to take on her own classroom (Sixth Grade Social Studies) and Michael Alberici left MSS for one year after being granted sabbatical for the Christa McAuliffe Teaching Award.

MSS welcomed to our community Susan Roberts (Grade Six Math) after she transferred from Hopkinton Middle High School to rejoin the MSS staff, Charlotte French (Wellness), Kate Dowling (Music), Carol Ann Neff (Reading Specialist), Paula Ceranowicz (Grade Five Job Share), Carlie Lemire (Instructional Assistant), Courtney Woods (Instructional Assistant), and Carol Sabol (Instructional Assistant).

Both HMS and MSS bid farewell to Nancy Alibrandi (Library Media Specialist) and welcomed Michelle Marino as her replacement. In addition, Robin Crouch, formally an Instructional Assistant at HMS, became the Numeracy Assistant at both schools.

As has been our practice for several years in the Hopkinton Elementary Schools, our Annual Report is framed around these traditional essential questions that will provide the outline for this report:

*What do we want our students to learn? (Curriculum)*

With the State and District's adoption of the *Common Core State Standards* to measure and define student learning expectations in the elementary grades, much effort has been made to align our District's curricula with these new benchmarks. Some may believe that the Standards *are the curricula*, when in fact they are not. The Common Core standards simply allow us to align and measure common expectations for learning, foster collaborative practices, and provide targeted instructional opportunities for children. However, new curriculum shifts have occurred in our schools to align our instruction with these standards, including new foci on how and what our children read and write about (e.g. increases to non-fiction text and close reading) and repositioning of content in new grade levels.

HMS adjusted the Master Schedule to support intervention blocks, or focused time periods of targeted instruction based on what students need. The schedule also allows for sacrosanct academic intervention free as much as possible from specials such as music,

art, or wellness or other programs, which have dedicated time elsewhere in our schedule. Our Professional Learning Community model provides the curriculum leadership for our building, and has greatly increased the amount of teacher collaboration. Perhaps the greatest change at HMS is the debut of Full Day Kindergarten for the first time in Hopkinton's history. Kindergarten students are benefitting from a full day curriculum which allows for a much more robust literacy and numeracy program and greater time to adjust to a school community. This change comes after two successful pilot years.

At MSS, our curriculum efforts continue to align reading and numeracy standards with our grade level content. Our adoption of Math in Focus continues to be an area of growth for our teachers at both HMS and MSS, as we continue to learn how best to implement this challenging and rewarding program which supports our goals in mathematics. Both schools have greatly benefitted from the additional support of the Numeracy Assistant. Additionally, we have refined reading units in several grades at MSS, including new Dystopian Fiction and Social Injustices units in grade six.

*How will we know if our students learn the content? (Assessment)*

HMS and MSS both joined in the adoption of two new instructional tools to assist teachers in measuring and guiding instruction. Replacing the outdated Developmental Reading Assessment, the elementary schools adopted the new *Fountas and Pinnell Benchmark Assessment System* which assists teachers in determining students' independent and instructional reading levels, helps teachers select texts that will be productive for students' instruction, and allows teachers to identify children who need academic intervention.

Additionally, the District adopted the STAR assessment, replacing the Measures of Academic Progress (MAP) testing which had been a guiding assessment tool in our District for the past decade. STAR is perhaps the most widely used assessment of student learning in the United States and earned some of the highest praise for screening and progress monitoring by the National Center on Response to Intervention (NCRTI), and for progress monitoring by the National Center on Intensive Intervention (NCII).

Finally, the District and our elementary schools are moving toward the first implementation of the *Smarter Balanced Assessment* in May. This assessment has recently replaced the New England Common Assessment Program (NECAP) in New Hampshire and will be the measuring stick against which students in our state can compare their learning results in a standardized format.

*What will we do if they don't learn the content or need to be challenged? (Instruction)*

HMS and MSS are deeply engaged in a process of instructional collaboration among our faculty and staff. We remain steadfast in our efforts to know each child's needs and learning goals and strive to collect performance data that assists teachers in gauging the efficacy of their instruction. Both schools have created Data Teams, which collaboratively examine student performance data, assist in establishing targeted



interventions that address both student remediation and enrichment needs, and to help teachers to establish strategies for successful interventions. Whether through the review of Data Walls (which chart individual student progress in literacy and numeracy) or through discussions in Professional Learning Communities (PLCs), the teachers at HMS and MSS are dedicated to using data to drive instruction.

HMS also took on new technology initiatives this year with the purchase of additional iPads and for the first time, Chromebooks, used particularly in second and third grade classrooms. In addition, the interactive math program *Dreambox* was purchased for each kindergarten and first grade student to be used on iPads. *Dreambox* is a self-assessing math program that grows as the student grows.

*How do we continue building partnerships with the community?*

HMS has recently made a commitment to the Hopkinton Veterans of our Armed Services by inviting them to two of our patriotic observances each year. We have representatives from World War II through recent conflicts in Iraq and Afghanistan as part of these tributes. In addition, our RSVP Pen Pal program has linked up scores of Hopkinton Senior Citizens with our third graders and this has proven to be enriching for all.

MSS continues to work with others to help children know and understand the importance of playing a positive role in the larger community. This past year, students from MSS have collected funds, donated clothing, food, and materials to assist the Hopkinton Food Pantry and have been advocates for others through their participation in community events. We are very proud of our students who are always eager to join others in supporting a positive cause. Most recently, many MSS staff members and students joined in the Shed a Light on Bullying vigil, demonstrating their caring attitudes in this positive cause.

Our elementary schools continue to seek out and receive the assistance of volunteers who join us to help bring creative and engaging experiences to life for our students. Whether it is parent volunteers for classroom activities, tutoring or math enrichment, Newspaper club, the Grade Six Epic Event, or for any of the wonderful field trips our students take, our parental support is a tremendous gift to our children.

As always, we thank you for your incredible support of the Hopkinton School District.

Sincerely,

William Carozza, Principal Harold Martin School  
Michael Besette, Principal Maple Street School

**HOPKINTON MIDDLE HIGH SCHOOL**

297 Park Avenue • Contoocook, NH 03229

Tel: 603.746.4167

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*Christopher M. Kelley, Principal**Rebecca Gagnon, Asst. Principal*[www.hopkintonschools.org](http://www.hopkintonschools.org)

**HOPKINTON'S SECONDARY SCHOOLS ANNUAL REPORT**  
**Hopkinton Middle and High Schools**

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The 2014-2015 school year has been a very busy one as Hopkinton Middle High School has begun our school's process of reaccreditation by the New England Association of Schools and Colleges, Inc., NEASC. NEASC is the nation's oldest accrediting association, serving more than 2,000 public and independent schools, colleges and universities in the states of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont, and American/international schools in more than sixty nations worldwide. It is characterized by a commitment to establishing and maintaining high standards for all levels of education (preK-to doctoral level) within one association. Since 1990, it remains the only one of the nation's six accrediting agencies to promote collaborations for educational improvement beyond the region.

So, what does accreditation mean to schools? Schools must adhere to seven standards that have been established by the commission. These standards are connected to systems, processes, and practices of school personnel. Schools must also adhere to the policies and procedures set forth by the Committee of Public Secondary Schools. Finally, the school must demonstrate school improvement based on steps taken to address findings in the evaluation report from the last NEASC visit in 2006.

What does accreditation mean to NEASC? The accreditation process is a structured ten-year cycle that allows NEASC to maintain relevant and dynamic standards of accreditation, which help to define quality education. The process also helps to support member schools through self-evaluation, peer review and on going monitoring. It supports research-based practices critical to continuous school improvement and it helps to model a culture of self-reflection, collaboration and inquiry.

To begin the process, schools need to complete a self-study by familiarizing the faculty with each of the seven standards in which schools are evaluated on. The seven standards are:

1. Core Values, Beliefs and Learning Expectations
2. Curriculum
3. Instruction
4. Assessment of and for Student Learning
5. School Culture and Leadership
6. School Resources for Learning
7. Community Resources for Learning

This self-study process is an extensive one. Each faculty member will serve on one standards committee that is responsible for collecting evidence to show how our school is meeting each of the seven standards. The committee's work around the seven standards will be used to generate reports that will be submitted to an accreditation team that will visit the school in March of 2016.

In addition to our efforts regarding our NEASC self-study, the Unified Arts Department is working to review and revise the curriculum as it relates to Music, Art, Physical Education, Family and Consumer



Science, PLTW, Wood Technology, Business. The staff in the Social Studies Department is also working to complete a revision of the current curriculum.

As a school, we are also working on ways to collect data on instructional strategies used by teachers and the effect on student learning. All teachers are expected to administer two surveys in one of the classes they teach. One survey will be given at the end of the first semester and one at the end of the year. The purpose of the survey will be to collect data on the instructional strategies being used in their classes. This data will be used in discussions with teachers to help build professional goals for themselves, with the benefits of student learning, and to support the district goal of ensuring student learning.

The school administration is looking for new ways to engage middle school and high school students with their learning and experiences in school. The plan is to meet monthly with a group of students that were recommended by their teachers. The goal of the administration is to make personal connections with students and encourage them to grow both emotionally and academically by demonstrating that we care about them.

Additionally, every department has been working on their own goals. The Science Department is working to complete a review of procedures for determining competencies and working to finalize changes to the integrated curriculum in grades six through nine. The World Language Department is encouraging more students to prepare for the AP exam in French, Spanish, and German.

The English Department is working to articulate a scope and sequence for writing in grades seven - twelve, including goals and assessments. The Social Studies Department is working to continue their collaboration on a skills continuum to standardize their expectations for note taking, research, writing, and create a learning progression for those skills in grades seven through twelve.

The Math Department is working on the implementation of the Math-In-Focus program in grades seven and eight. This work will accelerate the implementation of the common core by one year. Originally, eighth grade was not going to use the Math-In-Focus until 2015.

Respectfully Submitted,

Christopher Kelley  
Principal, HMHS

# Independent Auditor's Report



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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

### *INDEPENDENT AUDITOR'S REPORT*

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

#### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Hopkinton School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

#### ***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 of material misstatement.

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

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

#### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Hopkinton School District as of June 30, 2014, 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 (pages 3 through 11) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 38) 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 them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or

*Hopkinton School District  
Independent Auditor's Report*

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 Hopkinton School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

November 7, 2014

*Plodzik & Sanderson  
Professional Association*

**HOPKINTON SCHOOL DISTRICT**  
**Management's Discussion and Analysis (MD&A)**  
**Of the Annual Financial Report for the Year Ended June 30, 2014**

**INTRODUCTION**

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit (SAU) #66, as management of the Hopkinton School District (the District), offer readers of the District's annual financial statements this narrative discussion and analysis of the financial activities of the District for the fiscal year which ended June 30, 2014. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

**FINANCIAL HIGHLIGHTS**

- Total District net position was \$8,520,591. This was a decrease of \$160,003 (1.84%) over the prior year.
- The District's total net position of \$8,520,591 on June 30, 2014, consisted of \$8,011,596 in capital assets net of debt, and an unrestricted net asset balance of \$508,995.
- The District's non-current portion of long-term obligations of \$2,248,614 consisted of \$1,540,000 in general obligation bonds, \$6,186 in capital leases, \$82,433 in compensated absences and \$619,995 in other postemployment benefits. These liabilities are reflected as a reduction in net position.
- The District established procedures for submitting claims for reimbursement for services to students eligible through the Medicaid for Schools Program. In 2013-14, the District received \$211,142, which is \$70,036 higher than what was received in 2012-13. The District expects to receive approximately \$200,000 for next year.
- During the year, the District's expenses of \$17,022,352 for all governmental activities were \$168,151 lower than the total revenues of \$17,190,503. Revenues consist of charges for services; operating grants and contributions; and general revenues (which include local and state property tax assessments and grant or contributions not restricted to specific programs).

**OVERVIEW OF FINANCIAL STATEMENTS**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business, and to provide both long-term and short-term information.

The Statement of Net Position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. This statement of net position includes debt, contractual obligations and compensable absences as elements of the liabilities of the District.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods. Growth in net position over time can generally be expected to reflect improving financial condition, while shrinkage would indicate declining financial condition. Other indicators of financial health might be changes in Districts revenues, facility condition, growth/decline in student population, and adequacy of District budgets.

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities". Intergovernmental revenues include local, state and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional services. Taxes and intergovernmental revenues also support fixed assets and related debt.

**Fund Financial Statements.** The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The School Board establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has two kinds of funds:

- Governmental funds – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets 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 funds statements provide a detailed short-term view that helps one to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided with the governmental funds statements explaining the relationship (or differences) between them.
- Fiduciary funds – The District is the trustee, or fiduciary, for assets that belong to others; the student activities funds and the private-purpose trust funds are fiduciary funds. The District is responsible for ensuring that those to whom the assets belong use only for their intended purposes and assets reported in these funds. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These activities are excluded from the district-wide financial statements because the District cannot use the assets to finance its operations.

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

## NET POSITION

**Net Position for the period ending June 30, 2014.** The current year's net position is lower than last year's. The District combined net position was \$8,520,591 at June 30, 2014 compared to \$8,680,594 at June 30, 2013.

	2013	2014
Current Assets	1,219,063	1,421,664
Noncurrent Assets	10,200,741	10,025,453
<b>Total Assets</b>	<b>11,419,804</b>	<b>11,447,117</b>
Current Liabilities	605,563	633,554
Noncurrent Liabilities	2,096,784	2,248,614
<b>Total Liabilities</b>	<b>2,702,347</b>	<b>2,882,168</b>
<b>Deferred inflows of resources</b>	<b>36,864</b>	<b>44,358</b>
Investment in capital assets (net of debt)	7,745,741	8,011,596
Unrestricted net position	934,853	508,995
<b>Total Net Position</b>	<b>8,680,594</b>	<b>8,520,591</b>

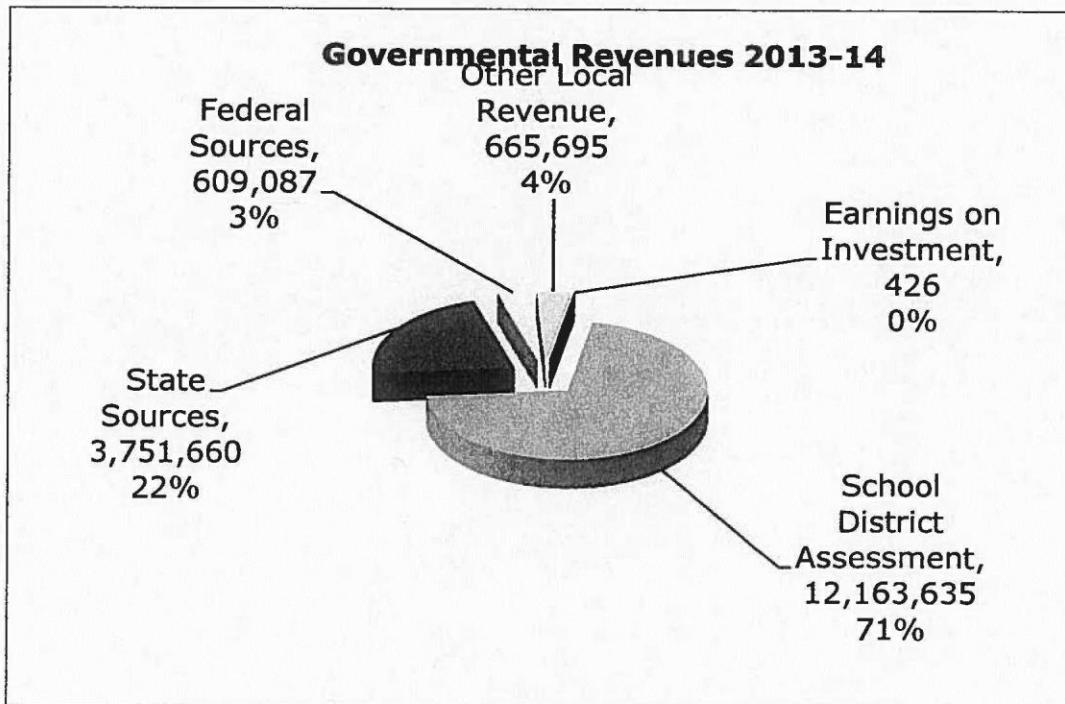
**Changes in Net Position.** The District's total revenue was \$17,190,503 and the total expenses \$17,350,506 resulting in an decrease of net position of \$160,003. The largest part, 91.30% of the District's revenue came from the local tax assessment and the State of New Hampshire. The State of New Hampshire's sources include the locally raised property tax, federal aid received through the state and various state aid programs.

The District's expenses were largely for instruction and support services (95.71%) based on Exhibit B.

	2013		2014	
<b>Program Revenues</b>				
Charges for services	\$344,907	2.10%	\$317,045	1.84%
Operating grants & contributions	557,678	3.40%	731,474	4.25%
Capital grants & contributions	147,126	.90%	153,851	.89%
<b>General Revenues</b>				
School District Assessment	11,637,336	70.93%	12,163,635	70.75%
Local sources	15,099	.09%	293,526	1.70%
State of NH sources	3,672,542	22.39%	3,530,497	20.55%
Federal sources	28,934	.18%	49	.01%
Earnings on investments	968	.01%	426	.01%
<b>Total Revenues</b>	<b>\$16,404,591</b>	<b>100%</b>	<b>\$17,190,503</b>	<b>100%</b>
<b>Function/Programs</b>				
Instruction	9,833,573	61.13%	10,133,562	59.53%
Support Services	5,771,528	35.88%	6,158,998	36.18%
Food Service program	364,294	2.25%	364,489	2.14%
FA&C	3,700	.03%	268,203	1.58%
<b>Unallocated Expenses</b>				
Interest	113,280	.71%	97,100	.57%
<b>Total Expenses</b>	<b>\$16,086,375</b>	<b>100%</b>	<b>\$17,022,352</b>	<b>100%</b>
<b>Revenue in Excess of Expense</b>	<b>\$318,216</b>		<b>\$168,151</b>	

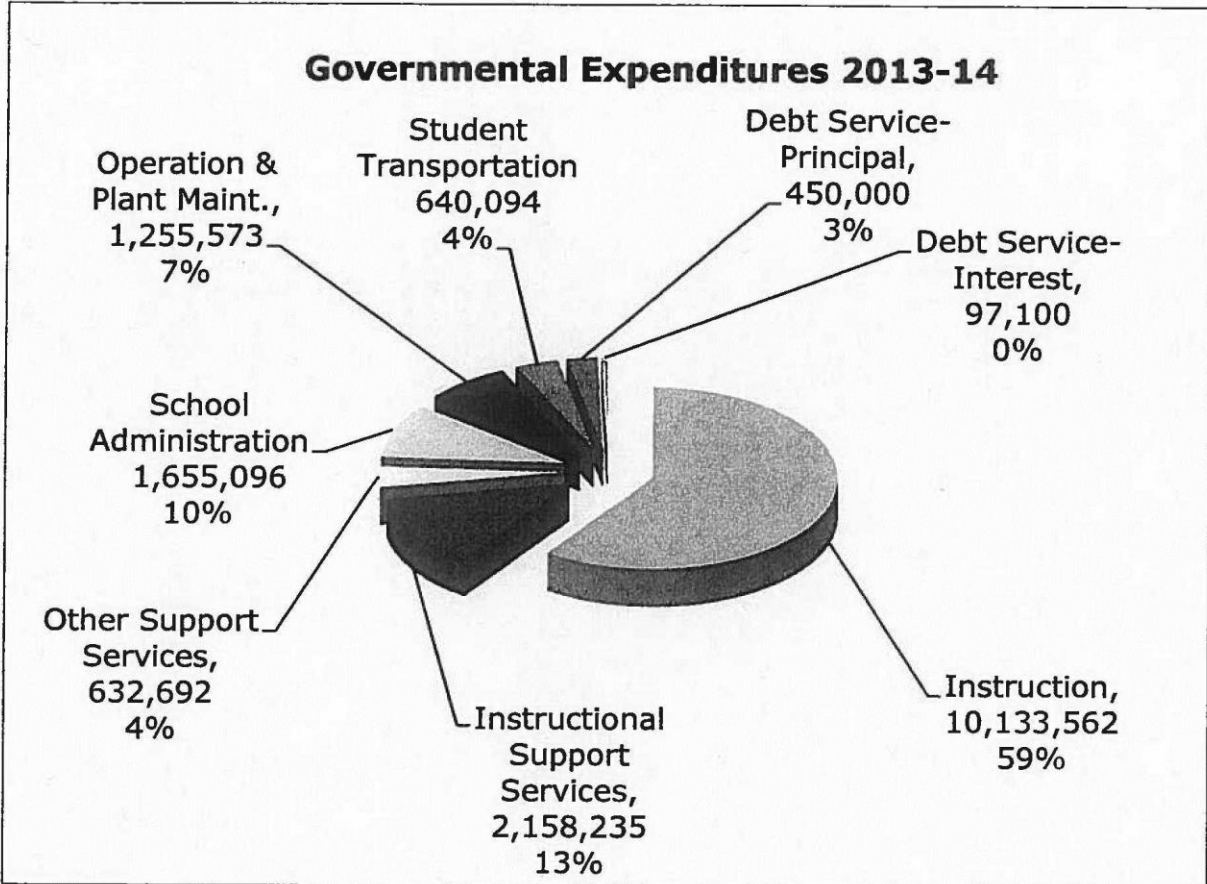
#### GOVERNMENTAL FUNDS SUMMARY

**Summary of Revenues.** The biggest share \$16,524,382 (96%) of revenue was derived from local appropriations and intergovernmental sources. The state property tax is included as part of intergovernmental revenue even though it is raised locally. This revenue statement includes revenues from local, state and federal sources.





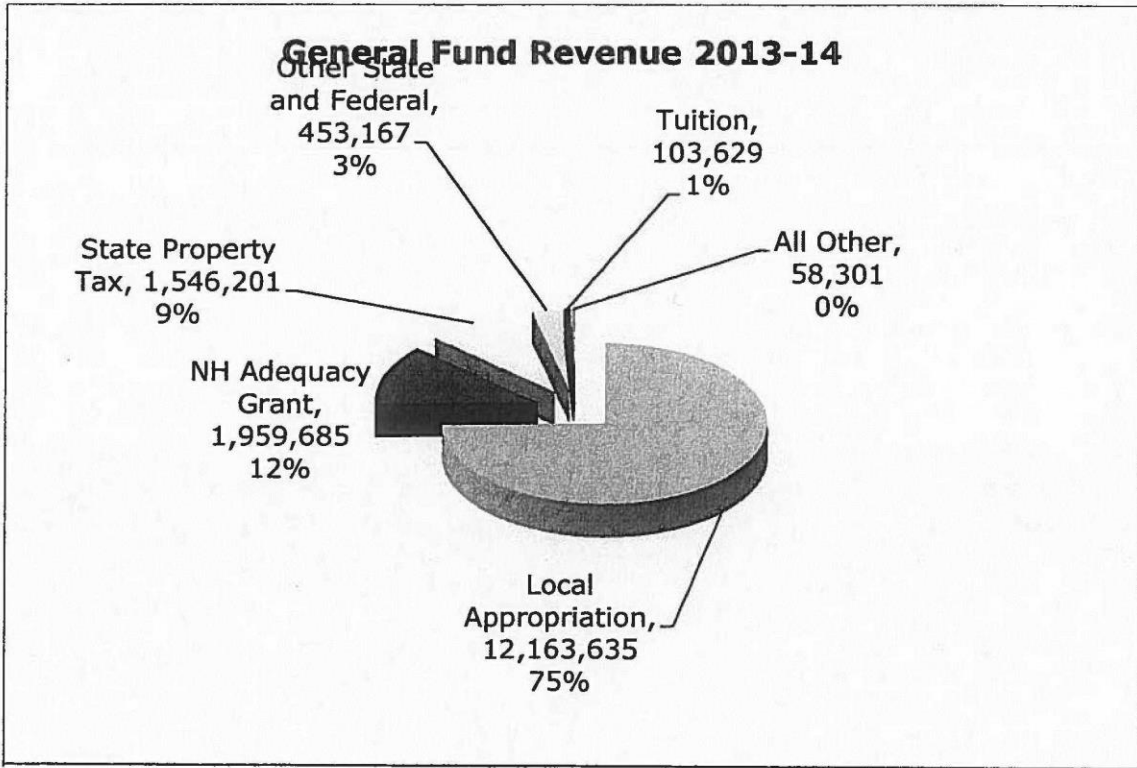
**Summary of Net Expenditures.** The Hopkinton School District used its budgetary resources as depicted below. 72% of all expenditures were for instruction and instructional support services. Instructional support service represents only a part of the support services indicated on Exhibit C-3. All support services total 97%. This expenditure statement includes expenditures paid from local, state and federal appropriations.



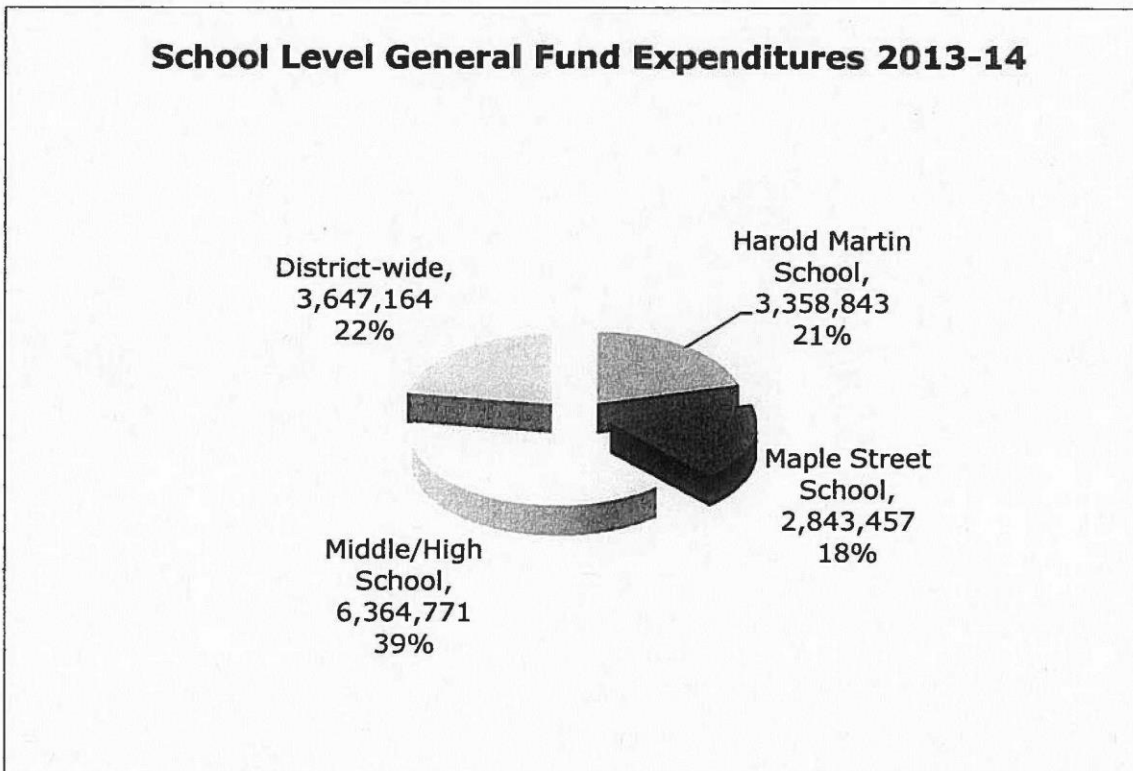
**INDIVIDUAL FUND ANALYSIS**

**General Fund**

The General Fund is what most people think of as “the budget” since it is the focal point of the Annual Meeting and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 84% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises over 96% of the District’s General Fund Budgetary Revenues. This graph is using the budgetary basis and is not in accordance with GAAP Budgetary Revenues (See Schedule 1).



School level expenditures constitute 78% of the total general fund (net of refunds) expenditures of \$16,214,235. This graph is using the budgetary basis and is not in accordance with GAAP (See Schedule 2).



**GENERAL FUND BUDGETARY HIGHLIGHTS**

Over the course of the year, the District reviews its annual budget and will sometimes make minor adjustments to reflect unexpected changes in revenues and expenditures. These adjustments over the past year did not change the bottom line but rather accommodated unanticipated needs such as increase/decreased enrollment, increased/decreased material costs and unanticipated repairs within functions and objects. A procedure is in place that when such budget adjustments are necessary, there must be at least a three-tiered approval process. The process includes District Administrator and Business Administrator signature, and in the event that the adjustment exceeds \$5,000, Superintendent and Board approval is also necessary.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The strong financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$1,257,504, an increase from last year's ending fund balance of \$1,076,922. The District's sound fiscal management policies and procedures have historically resulted in positive general fund balance to ultimately offset taxes. Other factors contributing to this positive fund balance include items, which must be budgeted for but may or not be expended. The appropriate breakdowns of the 2013-2014 general fund savings are as follows:

Revenue received above anticipated	\$ 314,683
Early retirement, course reimbursements & professional development activities (contractual agreements)	75,625
Personnel (Benefits)	40,058
Supplies, books, reference materials, etc.	35,285
Personnel ( Salaries only)	24,955
Repair and Maintenance	19,466
Tuition other LEA's in State	18,703
Telephone, postage, printing, travel, etc.	11,914
Contracted Services	11,713
Equipment	10,089
Dues and Fees	7,297
Various accounts other than noted above	7,131
Operating Transfers Out	6,470
Transportation	4,654
Additional Withholding fund balance per 2013 WA#X	(100,000)
Transfer to School Vehicle Replacement Capital Reserve	(10,000)
Transfer to Educating Educationally Disabled Children Trust Fund	(11,000)
Transfer to School Building Repairs and Maintenance Trust Fund	(100,000)
Decrease in prepaid items from prior year	1,565
<b>General Fund Balance Returned to Town</b>	<b>\$ 368,608</b>

**CAPITAL ASSETS AND DEBT ADMINISTRATION****Capital Assets**

On June 30, 2014, the District reported capital assets of \$10,025,453, which consist of a broad range of capital assets, including land & improvements, buildings & improvements, machinery and equipment and infrastructure. More detailed information about the District's capital assets is presented in the notes to the financial statements.

	Governmental Activities		Total % Change 2014 over 2013
	2014	2013	
Land & Improvements	\$ 563,099	\$ 563,099	0.00%
Buildings & Improvements	16,797,346	16,785,746	0.07%
Machinery & Equipment	822,423	653,129	25.92%
Infrastructure	48,300	48,300	0.00%
<b>Totals at Historical Cost</b>	<b>18,231,168</b>	<b>18,050,274</b>	<b>1.00%</b>
Total Accumulated Depreciation	(8,205,715)	(7,849,533)	(4.54%)
<b>NET CAPITAL ASSETS</b>	<b>\$ 10,025,453</b>	<b>\$ 10,200,741</b>	<b>(2.23%)</b>

**Long-Term Debt**

On August 1, 1997, the District issued a series of general obligation bonds totaling in the aggregate \$6,992,000. The District added a \$548,500 bond during the 2003-04 fiscal year for repairs to the roofs at Hopkinton Middle/High School, Harold Martin and Maple Street School. During the year the School District did a capital lease for a copier. As to the Net other postemployment benefits, the District is complying with GASB and recording this long-term liability. The following table illustrates the changes and balances for all long-term debt. More detailed information on the District's debt is presented in the notes to the financial statements.

	Governmental Activities		Total % Change 2013 over 2012
	2014	2013	
General Obligation Bonds	\$2,005,000	\$ 2,455,000	(18.33%)
Compensated Absences	91,592	101,982	(10.19%)
Capital Lease Payable	8,857		100.00%
Net other postemployment benefits	619,995		100.00%
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 2,725,444</b>	<b>\$ 2,556,982</b>	<b>6.59%</b>

**SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT**

During the fiscal year 2014, Hopkinton School District applied for and received the following Federal grants:

Title I, Early Reading Success, was awarded for the period 8/12/13 to 8/31/14, in the amount of \$39,001.45. This grant funded reading improvement programs in Harold Martin School and impacted students whose reading proficiency was significantly below grade level.

Title 1, Priority/Focus Set Aside, was awarded for the period 8/12/13 to 8/31/14, in the amount of \$4,085.69. This grant funded training for staff and supplies to assist with students who were in the gap.

Title IIA, Class Size Reduction, was awarded for the period 7/01/13 to 9/30/15, in the amount of \$27,044.36. This grant funded professional development programs.

Special Education, IDEA, was awarded for the period 8/12/13 to 6/30/14, in the amount of \$178,840.01. This grant funded special needs services for students throughout the District.

Special Education, Preschool, was awarded for the period of 8/12/13 to 6/30/14, in the amount of \$5,785.02. This grant funded special needs services for pre-school students within the District.

New Priority & Focus Title 1a 1003(a) was awarded for the period of 7/1/2013 to 8/31/2014 in the amount of \$32,275. This grant funded reading and numeracy improvements in Harold Martin School. The definition of Focus Schools in ESEA Flexibility is based on an equity principle, whereby schools with the largest achievement gaps between subpopulations (students with disabilities, English language learners, and economically disadvantaged students) and others will be designated. This grant supplied the District with additional staff, training and equipment to help impacted students.

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

At the time these financial statements were prepared, the District was aware of several circumstances that could affect its future financial health:

- Health Insurance rates increased by 8.80% for the 2014-15 school year. For three of the last four years, the actual rate increases have been over fifteen percent.
- Court cases involving the state retirement system could have a significant impact on all municipal budgets. A court decision could require an increase in employer contribution that would impact the district budget.
- Local Tax Collection Status: At the end of 2013, \$1,376,432 dollars of taxes have yet to be collected. \$349,760 of taxes has been converted to liens. The town recently passed an addition to the Fire Station. This significant project could impact the town's capacity to support the school district budget.
- State Funding: The difficult economic times has put pressure on the state funding mechanisms. State revenue is down and current legislative leaders will not consider new revenue sources. This situation has caused down shifting of costs to the local taxpayer or employee.
- The Hopkinton School District sought and obtained approval of an article at the Annual School District meeting that allow the school board to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. The school board voted to retain \$250,000 in July 2014.

**FUTURE BUDGETARY IMPLICATIONS**

In New Hampshire, the public school fiscal year is July 1 – June 30; other programs, i.e. some federal budgets, operate on a different fiscal calendar but are reflected in the District overall budget as they impact the District.

The New England Association of Schools and Colleges (NEASC), a high school's accrediting body, has placed the high school on warning. The warning was issued due to concerns of the facility's impact on the schools ability to deliver its curriculum. Addressing the report and ensuring future accreditations is important to the school district and could have budgetary implications. A process to address the facility concerns, reconfigure the schools, and add facility capacity is underway. The size and scope of the project could impact future budgets.

The realized impact of the Patient Protection and Health Care Affordability Act is an unknown. The budget and staff impact are potentially significant. These increases combined with increases due to pooled claims, could have a significant impact on future budgets. The possible excise tax on "Cadillac Insurance Plans" could have an impact on future budgets and negotiations. Most municipal insurance plans are expected to trigger the excise tax.

The District, due to budgetary constraints, may have to address facility issues that have been delayed SAU office building and exterior projects.

Low enrollment is still occurring in the District and now impacting Harold Martin and Hopkinton Middle/High School. The District has reduced staff and will continue to reduce staff in the 2015-16 budget due to this issue.

The Hopkinton School District is in the review and planning stage of developing a facility plan. Educational program, enrollment, and operational costs, are the lead factors in looking closely at school configuration.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Steven M. Chamberlin, Superintendent, or Michelle R. Clark, RSBO, Business Administrator, at (603) 746-5186 or by mail at:

Hopkinton School District  
ATTN: Michelle R. Clark, RSBO  
204 Maple Street  
Contoocook, NH 03229

**EXHIBIT C-1**  
**HOPKINTON SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2014**

	General	Food Service	Grants	Other Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,004,732	\$ 100	\$ -	\$ -	\$ 1,004,832
Receivables:					
Accounts	17,307	164	-	-	17,471
Intergovernmental	312,957	4,311	47,183	-	364,451
Interfund receivable	-	4,719	-	45,364	50,083
Prepaid items	34,910	-	-	-	34,910
Total assets	<u>\$ 1,369,906</u>	<u>\$ 9,294</u>	<u>\$ 47,183</u>	<u>\$ 45,364</u>	<u>\$ 1,471,747</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 85,082	\$ 9,294	\$ 745	\$ 1,006	\$ 96,127
Accrued salaries and benefits	22,343	-	1,332	-	23,675
Interfund payable	4,977	-	45,106	-	50,083
Total liabilities	<u>112,402</u>	<u>9,294</u>	<u>47,183</u>	<u>1,006</u>	<u>169,885</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - grants and donations	-	-	-	44,358	44,358
<b>FUND BALANCES</b>					
Nonspendable	34,910	-	-	-	34,910
Committed	432,759	-	-	-	432,759
Assigned	171,227	-	-	-	171,227
Unassigned	618,608	-	-	-	618,608
Total fund balances	<u>1,257,504</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,257,504</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,369,906</u>	<u>\$ 9,294</u>	<u>\$ 47,183</u>	<u>\$ 45,364</u>	<u>\$ 1,471,747</u>

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

**EXHIBIT C-2**  
**HOPKINTON SCHOOL DISTRICT**  
*Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position*  
*June 30, 2014*

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,257,504
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 18,231,168	
Less accumulated depreciation	<u>(8,205,715)</u>	
		10,025,453
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ 50,083	
Payables	<u>(50,083)</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(36,922)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 2,005,000	
Capital leases	8,857	
Compensated absences	91,592	
Other postemployment benefits	<u>619,995</u>	
		<u>(2,725,444)</u>
Net Position of governmental activities (Exhibit A)		<u>\$ 8,520,591</u>

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



**EXHIBIT C-3**  
**HOPKINTON SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2014**

	General	Food Service	Grants	Other Funds	Total Governmental Funds
<b>REVENUES</b>					
School district assessment	\$ 12,163,635	\$ -	\$ -	\$ -	\$ 12,163,635
Local	432,113	175,208	-	58,800	666,121
State	3,747,441	4,219	-	-	3,751,660
Federal	211,612	75,582	321,893	-	609,087
Total revenues	<u>16,554,801</u>	<u>255,009</u>	<u>321,893</u>	<u>58,800</u>	<u>17,190,503</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	9,830,044	-	248,801	54,717	10,133,562
Support services:					
Student	1,226,238	-	-	2,881	1,229,119
Instructional staff	891,230	-	34,873	3,013	929,116
General administration	34,828	-	-	-	34,828
Executive administration	547,208	-	-	699	547,907
School administration	821,841	-	-	-	821,841
Business	250,520	-	-	-	250,520
Operation and maintenance of plant	1,255,573	-	-	-	1,255,573
Student transportation	638,951	-	-	1,143	640,094
Noninstructional services	-	364,360	-	129	364,489
Debt service:					
Principal	450,000	-	-	-	450,000
Interest	97,100	-	-	-	97,100
Facilities acquisition and construction	229,984	-	38,219	-	268,203
Total expenditures	<u>16,273,517</u>	<u>364,360</u>	<u>321,893</u>	<u>62,582</u>	<u>17,022,352</u>
Excess (deficiency) of revenues over (under) expenditures	<u>281,284</u>	<u>(109,351)</u>	<u>-</u>	<u>(3,782)</u>	<u>168,151</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	109,351	-	3,782	113,133
Transfers out	(113,133)	-	-	-	(113,133)
Capital lease	12,431	-	-	-	12,431
Total other financing sources and uses	<u>(100,702)</u>	<u>109,351</u>	<u>-</u>	<u>3,782</u>	<u>12,431</u>
Net change in fund balances	180,582	-	-	-	180,582
Fund balances, beginning	1,076,922	-	-	-	1,076,922
Fund balances, ending	<u>\$ 1,257,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,257,504</u>

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

**EXHIBIT C-4**  
**HOPKINTON SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances of Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2014*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 180,582
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	\$ 187,465	
Depreciation expense	<u>(360,642)</u>	(173,177)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Loss on sale of capital assets		(2,112)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (113,133)	
Transfers out	<u>113,133</u>	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Inception of capital leases	\$ (12,431)	
Principal repayment of bond	450,000	
Principal repayment of capital leases	<u>3,574</u>	441,143
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ 3,166	
Decrease in compensated absences payable	10,390	
Increase in other postemployment benefits	<u>(619,995)</u>	(606,439)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (160,003)</u></u>

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

## Report of Actual Special Education Expenditures for Programs and Services

Description	Function	2012-2013 Expenditures Net of Refunds	2013-2014 Expenditures Net of Refunds
<b>Expenditures Related to Special Education:</b>			
Special Instruction	1200	2,448,566	2,612,458
Psychological Services	2140	117,112	122,935
Speech Services	2150	259,553	264,283
Occupational Therapy Services	2160	173,454	168,545
Special Services Administration	2332	187,391	215,124
Pupil Transportation (Special Ed)	2722	115,579	179,363
Other Expenditures (Federal Projects)			
IDEA		201,152	177,508
Preschool		3,727	7,117
<b>Total Special Education Expenditures</b>		<b>3,506,534</b>	<b>3,747,333</b>
Tuition		9,945	22,904
Medicaid Reimbursement		141,106	208,694
Federal Grants		204,879	184,625
<b>Total Special Education Revenues</b>		<b>355,930</b>	<b>416,223</b>
<b>Net Cost of Special Education</b>		<b>3,150,604</b>	<b>3,331,110</b>

## Hopkinton School District – Treasurer’s Report

Hopkinton School District  
Treasurer’s Report  
Year Ended June 30, 2014

### General and Special Revenue Funds

Balance Operating & Operating Investments (TD Bank & Merrimack County) 6/30/13:	679,537.93
Deposits in Transit 6/30/13	0.00
Outstanding Checks 6/30/13	-101,064.18
General Fund Receipts	16,740,164.63
Food Service Receipts	268,605.93
Other Special Revenue Receipts	431,572.72
Interest Earned	256.32
Service Charges	-274.39
Disbursements General Fund and Special Revenue Funds	-17,014,067.14
Deposits in Transit 6/30/14	-400.00
Outstanding Checks 6/30/14	<u>112,220.22</u>
Bank Balance 6/30/14	1,116,552.04



Treasurer

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David MacKenzie, Treasurer

HOPKINTON SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENDABLE TRUST FUND

December 31, 2014

<b>Fund Balance as of June 30, 2008</b>	<b>\$138,545</b>
2008-2009 Operating Transfers In	\$25,000
2008-2009 Interest Earned	\$3,948
<b>Fund Balance as of June 30, 2009</b>	<b>\$167,493</b>
2009-2010 Interest Earned	\$841
<b>Fund Balance as of June 30, 2010</b>	<b>\$168,334</b>
2010-2011 Interest Earned	\$537
<b>Fund Balance as of June 30, 2011</b>	<b>\$168,871</b>
2011-2012 Interest Earned	\$488
<b>Fund Balance as of June 30, 2012</b>	<b>\$169,359</b>
2012-2013 Interest Earned	\$305
<b>Fund Balance as of June 30, 2013</b>	<b>\$169,664</b>
2013-2014 Interest Earned	172
2013-2014 Expenditures	(\$11,600)
<b>Fund Balance as of June 30, 2014</b>	<b>\$158,236</b>
2014-2015 Operating Transfers In	\$11,000
<b>Fund Balance as of December 31, 2014*</b>	<b>\$169,236</b>

\* = This does not include interest accrued since June 30, 2014.

HOPKINTON SCHOOL DISTRICT  
REPLACING SCHOOL DISTRICT VEHICLES CAPITAL RESERVE FUND

December 31, 2014

<b>Fund Balance as of June 30, 2012</b>	<b>\$5,835</b>
2012-2013 Operating Transfers In	\$10,000
2012-2013 Interest Earned	\$9
<b>Fund Balance as of June 30, 2013</b>	<b>\$15,844</b>
2013-2014 Operating Transfers In	\$10,000
2013-2014 Interest Earned	\$6
<b>Fund Balance as of June 30, 2014</b>	<b>\$25,850</b>
2014-2015 Operating Transfers In	\$10,000
<b>Fund Balance as of December 31, 2014*</b>	<b>\$35,850</b>

HOPKINTON SCHOOL DISTRICT  
HEALTH INSURANCE TRUST FUND

December 31, 2014

<b>Fund Balance as of June 30, 2012</b>	<b>\$50,132</b>
2012-2013 Operating Transfers In	\$15,000
2012-2013 Interest Earned	\$62
<b>Fund Balance as of June 30, 2013</b>	<b>\$65,194</b>
2013-2014 Operating Transfers In	\$10,000
2013-2014 Interest Earned	\$56
<b>Fund Balance as of June 30, 2014</b>	<b>\$75,250</b>
<b>Fund Balance as of December 31, 2014*</b>	<b>\$75,250</b>

\* = This does not include interest accrued after June 30, 2014.

HOPKINTON SCHOOL DISTRICT  
SCHOOL BUILDING REPAIR AND MAINTENANCE TRUST FUND  
December 31, 2014

<b>Fund Balance as of June 30, 2009</b>	<b>\$100,490</b>
2009-2010 Operating Transfers In	\$75,000
2009-2010 Interest Earned	\$377
<b>Fund Balance as of June 30, 2010</b>	<b>\$175,867</b>
2010-2011 Operating Transfers In	\$50,000
2010-2011 Interest Earned	\$312
<b>Fund Balance as of June 30, 2011</b>	<b>\$226,179</b>
2011-2012 Interest Earned	\$160
2011-2012 Expenditures	(\$13,735)
<b>Fund Balance as of June 30, 2012</b>	<b>\$212,604</b>
2012-2013 Operating Transfers In	\$25,000
2012-2013 Interest Earned	\$162
2012-2013 Expenditures	(\$16,991)
<b>Fund Balance as of June 30, 2013</b>	<b>\$220,775</b>
2013-2014 Operating Transfers In	\$50,000
2013-2014 Interest Earned	33
2013-2014 Expenditures	(218,384)
<b>Fund Balance as of June 30, 2014</b>	<b>\$52,424</b>
2014-2015 Operating Transfers In	\$100,000
<b>Fund Balance as of December 31, 2014*</b>	<b>\$152,424</b>

\* = This does not include interest accrued after June 30, 2014.

**CHRONOLOGY OF HOPKINTON SCHOOL DISTRICT  
FUND BALANCE RETAINED – ARTICLE X FUNDS**

At the March 2013 School District Meeting, the Community authorized the School District to hold fund balance of up to 2.5% of the District's net assessments. For the 2013-2014 year, the maximum the District could have retained was \$342,748. As you can see below, the School Board has decided each year to hold aside some of the fund balance to help with future budget impacts.

TAX YEAR	SCHOOL DISTRICT FUND BALANCE	Date School Board authorized withholding
2013	\$150,000	August 20, 2013
2014	\$250,000	July 22, 2014

## Hopkinton School District Statement of Bonded Debt

Hopkinton School District  
Statement of Bonded Debt

The District's outstanding bonded debt is from the 1997 addition and renovation projects of Maple Street School and Hopkinton Middle/High School, a project totalling \$6,992,000. The original debt was refinanced in May of 2007 and has varying interest rates of 4 to 5% and yearly maturity dates beginning August 1, 2007, and ending August 1, 2017.

Fiscal Year	Rate	Principal	Interest	Debt Total	State Aid	Net Debt Service Cost
2016	4.0%-4.5%	490,000	58,700	548,700	149,286	399,414
2017	4.50%	510,000	37,450	547,450	149,286	398,164
2018	5.00%	540,000	13,500	553,500	149,286	404,214
<b>Totals</b>		<b>\$ 1,540,000</b>	<b>\$ 109,650</b>	<b>\$ 1,649,650</b>	<b>\$ 447,858</b>	<b>\$ 1,201,792</b>



## Hopkinton School District Meeting – Minutes

### MINUTES

HOPKINTON SCHOOL DISTRICT ANNUAL MEETING

HOPKINTON HIGH SCHOOL, CONTOOCCOOK, N.H.

March 8, 2014

The duly elected School Moderator, Ed Kaplan, had been called away on business. Deputy Moderator Bruce Ellsworth called the annual meeting of the Hopkinton School District to order at 9:07 am.

The Moderator introduced the Flag Bearers.

The Flags were presented by Cub Scout Pack 77 and Boy Scout Troop 77, represented by: Russell Davis, Preston Hall, Eli Standefer, Patrick Quinn, Emerson Hall, Cooper Otis, Seamus Quinn and Danny Rinden

The Moderator recognized Nancy Alibrandi and Mary Harb, who are leaving the school district at the end of the year, to lead the Pledge of Allegiance. Alibrandi and Harb served for a total of 33 years.

The Moderator introduced Hopkinton Middle School 8<sup>th</sup> grader - Cassidy Donohoe to sing the National Anthem.

The Moderator introduced Elaine Loft, the School District Clerk; Carol McCann, Jean Lightfoot, Ginni Haines, Supervisors of the Checklist, with Bonnie Cressy assisting; Attorney Thomas Barry of Nixon, Riche, Vogelman, Barry, Slawsky and Simoneau, representing the School District.

The Moderator noted childcare services were provided by Hopkinton High School National Honor Society Members.

The Moderator gave his appreciation to Dick Fortier and the members of the Hopkinton Middle and High School custodial staff for the arrangements and set up for this School District meeting and thanked Steve Lux for his assistance with the sound system.

The Moderator then introduced the Chairman of the Hopkinton School Board, Mr. David Luneau, for the purpose of introducing school administrators and members of the School Board.

David Luneau thanked everyone for coming then introduced the school administration and Board members: Steven Chamberlin, Superintendent; Michelle Clark, Business Administrator; Christopher Kelley, Principal, Hopkinton Middle High School; Rebecca Gagnon, Assistant Principal, Hopkinton Middle High School; Michael Bessette Principal, Maple Street School; William Carozza, Principal, Harold Martin School; Dr. Valerie Aubry, Director of Student Services; Matthew Stone, Director of Technology.

David Luneau then introduced members of the School Board: Liz Durant, Vice Chairman; Matthew Cairns, William Chapin, Jr. and Bill Jones.

He thanked Superintendent Steve Chamberlin, the administration, and the teaching faculty and staff for making Hopkinton's schools among the best in the country and thanked State Representatives Gary Richardson, Mel Myler and Mary Jane Wallner for meeting with the Board and keeping the Board and administration advised of developments at the state level.

David Luneau also thanked the Board of Selectmen, Town Administrator Neal Cass, Police Chief Pecora, Fire Chief Mumford and the many town employees whom the town relies upon for everything from helping the superintendent call a snow day and maintaining fields, to encouraging the kids of Hopkinton to make good choices.

Board Chair Luneau concluded his opening remarks with a summation of the events of January 24, 2014. Luneau noted it started out like any busy Friday, with school, kids practicing for SATs, the French Exchange rummage sale and basketball games. At a middle school game that afternoon, a student from Lebanon became non-responsive and their coach reached out to members from the community for help. Luneau asked the audience to publically thank all who helped out that day, asking them to stand up so the community could recognize them for taking action when it mattered most.

Finally, David Luneau thanked the members of the community for supporting the schools not only with their tax dollars but with the commitment made by hundreds of community volunteers dedicating large amounts of their time, whether to chaperone a field trip, build a new playground, help in a classroom, or excite youngsters through after-school enrichment programs.

**Opening Remarks: David Luneau**

“Our community has always placed a priority on high performance schools. It's the reason many people move to Hopkinton, and live in Hopkinton. Our schools are central to the vibrancy and vitality of the community as witnessed during the annual Celebration of the Arts, the candlelight walk to Shed a Light on Bullying, athletic events, performing arts productions, and a new program called the Entrepreneurship Series.

**(First slide: Entrepreneurship)**

Today's new economy runs on new businesses, new products and new ideas. Last November, the District launched the “E-Series” with a dynamic and inspirational keynote speech by Gary Hirshberg, founder of Stonyfield Farm. Gary then led a roundtable discussion among a group of local entrepreneurs, including Hopkinton's own Chris Licata of Blake's All Natural, Martin Marklin of Marklin Candle, Patty Dann of Café Indigo, and Hopkinton graduate Mark Lane, founder of Coed Sportswear. About seventy students, community members, and people from the surrounding area learned about business challenges and received advice from these experienced entrepreneurs.

The E-series continues with monthly events over the rest of the school year and wraps up in May with a business plan competition for students and a cash prize from the Hopkinton Schools

Foundation to be used for starting a business. Connecting schools to community leverages our collective resources and the tremendous interest our community has in enriching the educational experience for all of us.

**(Second slide: Accomplishments)**

The results speak for themselves. Ninety percent of recent graduates plan to attend 2 and 4-year colleges – that’s big – but 100% continue with their education in some form – what the Superintendent calls “high school plus.” There is strong student involvement in organized athletics, clubs and community service projects.

Athletic teams won state titles in boys and girls Nordic skiing, boys hockey, girls cross country and boys soccer.

There’s science behind the fact that an active lifestyle improves academic performance. Test scores are well above state averages. And what is even more important than some of our students going to schools like Dartmouth and Tufts, is that so many of our graduates go on to continue their education, whether it’s to NHTI, MIT, or UNH.

Our two-year pilot of full day kindergarten has provided valuable data. It’s popular, kids quickly adapt to the full day program, and these students enter first grade performing at grade level and socially engaged with their classmates. With the success of this pilot, our proposed budget makes full day kindergarten available to all age-qualified children in the District.

Two years ago, the school board asked the superintendent to take a hard look at our facilities in view of deficiencies cited in the NEASC accreditation report, enrollment trends, and work completed by the facilities task force and school configuration team. In particular, we asked the Superintendent to consider how changes to our facilities could improve both educational outcomes and operational efficiencies.

After more than a dozen community events, including facility tours and listening posts, we heard strong community support to continue to serve students primarily from Hopkinton and Contoocook, to have fewer school transitions for elementary kids, to have better access to science labs, unified arts, engineering and world languages for sixth graders, and to provide course offerings at the middle and high school that allow students to explore a variety of subjects and dive deep into areas of strong interest.

Based on this work, the Superintendent has recommended a configuration where one elementary school serves grades PK-5 and a middle/high school serves grades 6-8 and 9-12. The Board has adopted this recommendation and our proposed budget funds a facility design study to meet these operational and educational goals.

**(Third slide: DOE Data)**

While these accomplishments reflect well on our school and our community, it might surprise you that these results come at an average cost. Data from the NH DOE shows nearly 40% of all school districts in New Hampshire spend more per student than Hopkinton. Since 2001 the

District's cost per pupil has declined from the 80<sup>th</sup> percentile to the 62<sup>nd</sup> percentile when compared with all other school districts in the state.

**(Fourth slide: School Board and Budget Committee Meetings)**

Our budget process begins in September and October, nearly 20 months before some dollars in the budget will ever be used.

In early December, the Superintendent presented his budget to the School Board. In a series of school board meetings, we discussed what was necessary to meet district goals and the objectives in each of our schools. Every district in the state, save Bedford, has seen a decline in enrollment. As a result, our state education grant has been cut by \$200K and we have reduced teacher positions by 1.4 FTE. Working together, we made targeted cuts to further reduce the proposed budget by nearly \$130K while maintaining educational priorities.

During several budget committee meetings in January, the administration, Board and budget committee worked collaboratively to reduce the budget by another \$90K and contain the tax impact with use of \$325K in anticipated surplus from this school year and \$100K from rate stabilization funds approved at last year's meeting.

Following the public hearing in February, we are here today to present the budget and contracts agreed to by the school board and supported unanimously by the budget committee.

**(Fifth slide: Overview)**

So here's what's coming up:

The operating budget increase of 1.47% is largely driven by increases in special education and health insurance costs. It also factors in staffing responsive to lower enrollment in the three smaller grades as they move into the middle and high schools, enrollment shifts in elementary school, and introduces full day kindergarten.

The new teacher contract ends the cap on the employee share of health insurance premiums, allows courses to be offered outside the traditional school day, and revises the salary schedule to be in line with other schools in the area, something that hasn't been changed in five years.

The new custodian contract aligns their benefits with that of other District employees and adjusts wages following five years of 1% wage growth.

And there are appropriations to capital reserve accounts. All in, we're looking at a tax rate impact of \$1.13. The School Board and budget committee are in agreement and recommend approval of each article.

We recognize the impact the economy continues to have on members of our community, but feel we are providing the right balance to meet the needs of our students, the priority our community places on education, and our ability to support education with local tax dollars.

So as we discuss and deliberate and vote today please remember that we're delivering an excellent education for an average cost. The proposals coming forward today let us continue to do that.

We hope you will agree and look forward to answering your questions during the meeting. Thank you for your continued support."

David Luneau called the Moderator, Bruce Ellsworth, to the podium. The Moderator explained the parliamentary procedures for the meeting. In the interest of time, the school board members would be reading the Articles from their seats on the dais rather than coming to the podium.

The Moderator then recognized Bill Chapin Jr. for the purpose of moving Article I, seconded by Bill Jones, as follows:

**ARTICLE I:** To hear reports of agents, auditors, committees, and officers chosen or to take any other action in relation thereto.

Jeff Taylor (660 Hopkinton Road) spoke to the re-use of Maple Street School. He asked people to think about the school as an asset that belongs to the Town of Hopkinton: there may be a wide variety of uses that would be a benefit to the community that go way beyond education. Referring to the slide about "Entrepreneurship," Taylor noted that Maple Street School could become some kind of business incubator... Thinking about the location and our aging community, Taylor noted it may be perfect for senior housing. His main point was to ask the community to think about Maple Street as more than a school asset, he urged people to think about it as a town asset.

Seeing no further comment, the Moderator called for the vote.

Article I passed on a voice vote.

The Moderator recognized Dave Luneau for the purpose of moving Article II, seconded by Liz Durant, as follows:

**ARTICLE II:** To see if the School District will vote to raise and appropriate as an operating budget, the Budget Committee's recommended amount of Seventeen million nine hundred sixty-eight thousand three hundred and sixty-two dollars (\$17,968,362) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district, or to take any other action in relation thereto. The Hopkinton School Board recommends this amount. This article does not include appropriations voted in other warrant articles.

David Luneau, Chair, spoke to the Article.

Mr. Luneau started by saying Article II addresses the operating budget, which represents everything that is done in the District. The proposed budget is an increase of 1.47% over the

current year budget, which will have a tax impact of \$0.04 cents per 1000. David outlined the budget:

- Current salary/benefits for teachers and custodians and changes to salary/benefits in new contracts;
- Contractual wages/benefits to support staff entering the second year of their current contract;
- Cumulative cost of living allowance some teachers at the top of their salary schedule receive now will be replaced by changes to the salary schedule in the new contract;
- Non-union pool helps staff absorb a negotiated increase in the employee share of the health insurance premium.
- Teacher positions at the middle-high school will be reduced by 1.4FTE, a second grade section will be cut and a sixth grade section will be restored, all commensurate with enrollment projections

Chairman Luneau summarized by noting the total budget increase, considering both the \$259K increase and the \$160K COLA captured in the new teachers contract, consists of the top four items listed here, with the lions share linked to structural hikes in special education and health insurance costs.

Luneau also noted a new assistant math specialist and full day kindergarten are new programs in the budget. The addition of an assistant math specialist will leverage investments made in in the math curriculum. The full day kindergarten pilot program was successful and the Board is excited to offer full day kindergarten next year to all age-qualified children in the District.

Regarding the consolidation of schools in the district, Chairman Luneau said the next step is a facility design study, much like what the Town had conducted for the fire station. After the planning process a proposal would come before the town for consideration and a vote. Construction would not take place until the summer of 2017 after the District's present bond is fully paid.

Discussion after David Luneau's presentation:

Tom Yestramski (Hardy Lane) asked about the apparent discrepancies how much it costs to educate a student per year. If you take the total school budget (using last year's numbers) and divide it among the number of students the number comes to about \$20,000 per student: if all the current Articles pass at this meeting the number will be higher. However, the number just shown in the Power Point presentation was \$15,000. David Luneau said the numbers the District uses to ascertain per student costs come from the N.H. Department of Education. The NH-DOE only includes certain expenses in that number, thus providing an equitable way to compare districts across the state re: what districts pay per student. The Board used the NH-DOE calculation so the audience could understand how Hopkinton ranks in comparison to other district in the state; we are in the 62nd percentile.

Deborah Farley (Park Avenue) asked if we vote on this article, are all the costs, including full day kindergarten included. David Luneau replied that the cost of full day kindergarten,

\$140,000, was included in this Article. Farley then asked why we need full day kindergarten if student enrollment is falling. David Luneau explained that full day kindergarten and student enrollment numbers are two different things. The number of students enrolled in the program will determine the number of kindergarten classes. David also cited how they have measured the success of the full day kindergarten pilot program.

A Hopkinton resident came forward in support of full day kindergarten, noting she has two children with a two-income family and does not know how they would be able to do it without full day kindergarten.

Christine Ogendyke (Briar Hill Road) asked for a clarification about the loss of teachers. Superintendent Chamberlin addressed the question, noting that a drop in students means fewer teachers needed. However, the hope is to make the changes through attrition but there may be a need to follow reduction in force procedures in the contract.

Amanda Gilman (West Ridge Circle) addressed another issue about full day kindergarten; she noted full day kindergarten is more than day care or how to get your kid to school, it is about the future. Gilman noted the majority of the states around us have already gone to full day kindergarten; if Hopkinton does not implement full day kindergarten the town will fall behind.

Seeing no further comment, the Moderator called for a ballot vote, as requested by written petition by: Allita Paine, Janet Krzyzaniak, George Langwasser, Doris Cayer, Charles Gangel, Marilyn Patz and Ramona Lane.

The Moderator reported there were 273 votes cast: 222 votes in the affirmative; 42 votes in the negative. Article II passed.

Matt Cairns made a motion to restrict consideration of Article II, seconded by Bill Jones. The motion to reconsider passed on a voice vote.

The Moderator recognized Matt Cairns for the purpose of moving Article III, second by Bill Jones, as follows:

**ARTICLE III:** To see if the School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Hopkinton School Board and the Hopkinton Educational Association, which calls for the following increases in salaries and benefits at current staffing levels:

Fiscal Year	Estimated Increase
2014-2015	\$448,692
2015-2016	\$208,533
2016-2017	\$225,107

2017-2018

\$256,259

and further to raise and appropriate the sum of Four hundred forty-eight thousand six hundred ninety-two dollars (\$448,692) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent Collective Bargaining Agreement. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

Matt Cairns, School Board Member, spoke to the article.

Matt Cairns noted he has served on the Bargaining Committee for the past eight months. The teacher contract is for a four year term; the tax impact is \$0.68 cents per 1000 dollars. Matt discussed the teacher contract, noting this is the first change in salaries in five years. Teachers at the top of the salary scale received COLA payments over the last five years: other teachers received some step increases but there has been no raise to the salary schedule. The COLA the teachers get now is replaced by the increase to the salary schedule; this is the first change to the teacher salary schedule in five years. The existing salary steps are not competitive in our region, or even in New Hampshire, which is important if we are going to attract teachers, especially early in their careers. This contract helps to fix that.

Also, there is finally transparency in how health care costs are shared between the District and the employee. The employee is now responsible for their share of the stated premium.

Concluding his remarks about Article III, Matt Cairns discussed classes outside the school. There are many students who can't fit all the classes they want to take into the traditional school day. Non-traditional classes will have the same content, but will take place outside the school day. These classes may take place on the weekends or evenings; it will give both students and teachers the opportunity for new learning experiences. Nothing has been decided yet, but this contract allows for the introduction of this program.

Tom Yestramski (Hardy Lane) asked why the Board decided to vote on a four year contract and about the average cost of health insurance. Matt Cairns replied the negotiators decided to end the never-ending cycle of contract negotiations; a four year contract allows teachers to teach and the District to focus on education. Cairns stated he believes the District got a lower number from the teachers by going with a four year contract. Superintendent gave figures about the average cost of health: \$21,000 for an average family; \$16,000 for a two-person family.

A Hopkinton resident asked about the percentage increases in the contract. Matt Cairns discussed salary changes: 2.9% year one and 2.5% years three and four.

Debbie Norris (Autumn Ridge Road) asked about classes outside school day. How would those classes be determined? Would parents have a say in what classes might take place outside schedule? Superintendent Chamberlin replied that the classes would be dictated by student enrollment: ideas will be put forth ideas next year, it will rely upon student interest. Matt Cairns



further clarified, stating that the classes would not be remediation or enrichment, there will be an educational topic.

Patrice Gerseny (Sugar Hill Road) asked how the extra classes affect the budget; are these classes in the current teacher contract or will they get stipend. Matt Cairns says no one would be compelled to teach extra classes. Gerseny asked if these classes would affect the current budget. Superintendent Chamberlin said the current budget does not reflect these classes, because they will not take place for a full year. Matt Cairns thanked the teachers for their commitment to the new contract and further noted that under this new contract, four times a year, 90 minutes each time, teachers will be able to get together collaboratively to discuss student performance. Teachers will have time to assess, evaluate and plan how to better educate students. The new contract also asks the teachers to give back to the District, by giving teachers mandatory committee assignments and having them mentor younger teachers.

Frank Davis (Clement Hill Road) commented on how increases in the tax rate affect the people of Hopkinton. Davis noted that a lot of people cannot afford tax increases; there were once many businesses in town employing people, now the school is the biggest employer in town: the homeowners pay the taxes rather than businesses. Davis noted the State of New Hampshire has not given its employees a raise for the last five years and asked why are the District is giving a raise to the teachers.

Larry Donahue (Gould Hill Road) asked what is the significance of changing the salary schedule. What are the two big “gets” for the community in terms of achieving its educational objectives? Superintendent Chamberlin responded this is the fourth contract negotiated in the last five years. Because of the economy, there was not change in the salary schedule. What has happened is the Hopkinton salary schedule is no longer competitive with regional schools. There has been a strong move to increase collaboration time. For each quarter the teachers will be reviewing every single student’s achievement data, as well as personal and social data. The District feels this extra time will reap great benefits. There is an extraordinary commitment by the teachers for this improvement effort; all one hundred teachers in the District will commit themselves to improvement over the length of the new contract. Improving student learning was the top priority. Teachers will now have time review student data to check growth of the students; this extra time will reap great benefits.

Seeing no further comment, the Moderator called for a vote. Article III passed on a voice vote.

Matt Cairns made a motion to restrict reconsideration of Article III; his motion was seconded by Bill Jones and passed on a voice vote.

**ARTICLE IV:** Shall the School District, if Article III is defeated, authorize the governing body to call one special meeting, at its option, to address Article III cost items only?

**NOTE: As Article III passed, the Moderator moved to Article V.**

The Moderator recognized Bill Jones for the purpose of moving Article V, seconded by Matt Cairns, as follows:

**ARTICLE V:** To see if the School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Hopkinton School Board and the Teamsters Local No. 633 of New Hampshire for the Hopkinton School District Custodians, which calls for the following increases in salaries and benefits at current staffing levels:

Fiscal Year	Estimated Increase
2014-2015	\$26,715
2015-2016	\$15,093

and further to raise and appropriate the sum of Twenty-six thousand, seven hundred and fifteen dollars (\$26,715) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent Collective Bargaining Agreement. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article)

Board Member Bill Jones spoke to Article V, noting this will be a two year contract; the benefits are in line with other employees, with rate increases of 5% the first year and 3% the second year. The tax impact will be \$0.04 per thousand.

Seeing no comments, the Moderator called for a vote on Article V.

Article V carried on a voice vote.

Matt Cairns made a motion to restrict re-consideration of Article V; Bill Chapin Jr. seconded the motion.

The motion to restrict re-consideration of Article V carried on a voice vote.

The Moderator recognized Bill Jones, for the purpose of moving Article VI, seconded by Matt Cairns, as follows:

**ARTICLE VI:** Shall the School District, if Article V is defeated, authorize the governing body to call one special meeting, at its option, to address Article V cost items only?

**NOTE: As Article V passed, the Moderator proceeded to Article VII.**

The Moderator recognized Liz Durant for the purposes of moving Article VII, seconded by Dave Luneau, as follows:

**ARTICLE VII:** To see if the School District will vote to raise and appropriate up to One hundred thousand dollars (\$100,000) to be added to the School Building Repair and Maintenance Trust Fund, established March 6, 1993, and authorize the school board to transfer up to One hundred thousand dollars (\$100,000) from the year end undesignated fund balance (surplus)

available on June 30, 2014, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

Liz Durant spoke to the history of the fund. The District has \$20MM in facility assets. Each year the Board puts some money into savings to reduce the tax impact of replacing capital equipment. Significant projects in 2013-2014 included: replacing the propane heating boiler at HMS; implementing a digital phone system district-wide with E911 to the classrooms; expanding the use of video to improve student and staff safety.

Seeing no questions or comments, the Moderator called for a vote on Article VII.

Article VII passed on a voice vote.

Matt Cairns made motion to restrict re-consideration of Article VII, Bill Jones seconded.

The motion to restrict re-consideration of Article VII carried on voice vote.

The Moderator recognized Bill Chapin, Jr., for the purposes of moving Article VIII, seconded by Matt Cairns, as follows:

**ARTICLE VIII:** To see if the school district will vote to raise and appropriate up to Eleven thousand dollars (\$11,000) to be added to the Educating Educationally Disabled Children Trust Fund, established March 19, 2005, and authorize the school board to transfer up to Eleven thousand dollars (\$11,000) from the year end undesignated fund balance (surplus) available on June 30, 2014, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

Bill Chapin Jr. spoke to Article VIII. He stated the Board tries to budget costs they know or can reasonably anticipate, but they also try to build some savings to handle situations they are not able to predict. Article VIII provides the Board with the ability to meet student-specific needs without impact to other programs.

Seeing no comments, the Moderator called for a vote.

Article VIII passed on a voice vote.

Matt Cairns made a motion to restrict re-consideration of Article VIII, Bill Jones seconded.

The motion to restrict re-consideration of Article VIII carried on a voice vote.

The Moderator recognized Bill Chapin Jr., for the purposes of moving Article IX, seconded by Matt Cairns, as follows:

**ARTICLE IX:** To see if the School District will vote to raise and appropriate up to Ten thousand dollars (\$10,000) to be added to the Replacing School District Vehicles Capital

Reserve Fund, established March 6, 2010, and authorize the school board to transfer up to Ten thousand dollars (\$10,000) from the year end undesignated fund balance (surplus) available on June 30, 2014, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

Seeing no comments, the Moderator called for a vote on Article IX.

Article IX carried on a voice vote.

Matt Cairns made a motion to restrict re-consideration of Article IX; Bill Jones seconded the motion.

The motion to restrict re-consideration of Article IX carried on a voice vote.

The Moderator recognized Liz Durant, for the purpose of moving Article X, seconded by Bill Jones, as follows:

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

David Lancaster (250 Park Avenue) asked if someone on the School Board could tell the audience what award Business Administrator Michelle Clark had won; David Luneau replied that Ms. Clark had been named Business Administrator of the Year for the State of New Hampshire. Both David Lancaster and David Luneau applauded all of Michelle's hard work on behalf of the District. David Lancaster then noted that there are 4445 registered voters in the town, only 6% came to the meeting to discuss and vote upon an \$18+ million dollar budget.

Jayne Schoch (1309 Pine Street), referring to the "Report of Actual Special Education Expenditures for Programs and Service" (p. 201), asked for an explanation of the transportation expenses. Superintendent Chamberlin replied that the costs are associated with Hopkinton children educated outside the District.

The Moderator asked if there was any further discussion on Article X. Seeing no discussion the Moderator called for a motion to adjourn, the motion was made and seconded; the meeting adjourned at 10:40 a.m.

Respectfully submitted,



Elaine P. Loft, School District Clerk

## Hopkinton School District Warrant

### WARRANT FOR THE 2015 ANNUAL HOPKINTON SCHOOL DISTRICT MEETING THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of HOPKINTON, in the County of MERRIMACK, in the said State, qualified to vote in school district affairs:

You are hereby notified to meet at the Hopkinton High School Gymnasium in said HOPKINTON on Saturday, the Seventh (7<sup>th</sup>) day of March 2015, next at 9:00 a.m. o'clock in the forenoon to act upon the following articles:

**ARTICLE I:** To hear reports of agents, auditors, committees, and officers chosen or to take any other action in relation thereto.

**ARTICLE II:** To see if the School District will vote to raise and appropriate as an operating budget, the Budget Committee's recommended amount of eighteen million six hundred six thousand six hundred and thirty-one dollars (\$18,606,631) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district, or to take any other action in relation thereto. The Hopkinton School Board recommends this amount. This article does not include appropriations voted in other warrant articles.

**ARTICLE III:** To see if the School District will vote to raise and appropriate up to one hundred thousand dollars (\$100,000) to be added to the School Building Repair and Maintenance Trust Fund, established March 6, 1993, and authorize the school board to transfer up to one hundred thousand dollars (\$100,000) from the year end undesignated fund balance (surplus) available on June 30, 2015, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

**ARTICLE IV:** To see if the School District will vote to raise and appropriate up to ten thousand dollars (\$10,000) to be added to the Replacing School District Vehicles Capital Reserve Fund, established March 6, 2010, and authorize the school board to transfer up to ten thousand dollars (\$10,000) from the year end undesignated fund balance (surplus) available on June 30, 2015, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

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

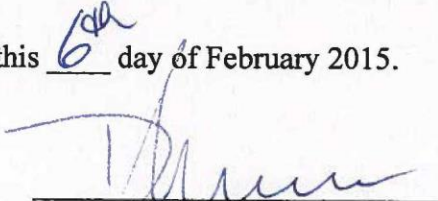
**HOPKINTON SCHOOL DISTRICT****WARRANT TO ELECT SCHOOL DISTRICT OFFICERS**

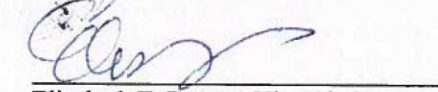
**FURTHER:** You are hereby notified to meet at the Hopkinton Town Hall on Tuesday, the 10th day of March 2015, with the polls open at 7:00 a.m. and remaining open continually until 7:00 p.m. to act upon the following subjects:

To choose by nonpartisan ballot, the following School District Officers.

- |    |                        |             |
|----|------------------------|-------------|
| a. | 2 School Board Members | 3 Year Term |
| b. | 1 Moderator            | 1 Year Term |
| d. | 1 Clerk                | 1 Year Term |
| e. | 1 Treasurer            | 1 Year Term |

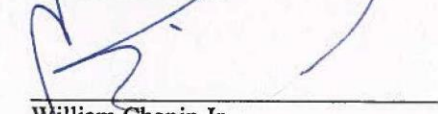
Given under our hands at said Hopkinton this 6<sup>th</sup> day of February 2015.

  
\_\_\_\_\_  
David J. Luneau, Chairperson


  
\_\_\_\_\_  
Elizabeth T. Durant, Vice Chairperson

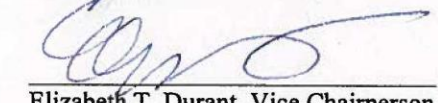
  
\_\_\_\_\_  
William A. Jones


  
\_\_\_\_\_  
R. Matthew Cairns

  
\_\_\_\_\_  
William Chapin Jr.

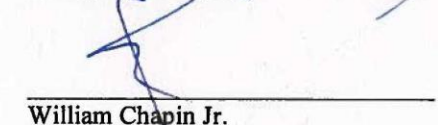
A true copy of Warrant Attest:

  
\_\_\_\_\_  
David J. Luneau, Chairperson

  
\_\_\_\_\_  
Elizabeth T. Durant, Vice Chairperson

  
\_\_\_\_\_  
William A. Jones

  
\_\_\_\_\_  
R. Matthew Cairns

  
\_\_\_\_\_  
William Chapin Jr.

2015  
MS-27



**School Budget Form: Hopkinton Local School**

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2015 to June 30, 2016**  
Form Due Date: **20 days after the meeting**

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

This form was posted with the warrant on: 2/11/15

For Assistance Please Contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

**SCHOOL BUDGET COMMITTEE CERTIFICATION**

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

School Budget Committee Members	
Printed Name	Signature
Richard Horner	<i>Richard A. Horner</i>
Richard Houston	<i>Richard C. Houston</i>
Janet Krzyaniak	<i>Janet Krzyaniak</i>
Stephen Lux, Jr.	<i>Stephen Lux</i>
David O'Keefe	<i>David O'Keefe</i>
Michael Vance	<i>Michael Vance</i>
Don Houston	<i>Don Houston</i>
David Luneau	<i>David Luneau</i>
Tom O'Donnell	<i>Tom O'Donnell</i>
Ken Traum	<i>Ken Traum</i>

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

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



**Draft Budget - Not for Official Posting**

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	2	\$6,863,844	\$7,295,288	\$7,268,868	\$14,100	\$7,268,868	\$0
1200-1299	Special Programs	2	\$2,612,458	\$2,834,199	\$2,810,120	\$0	\$2,810,120	\$0
1300-1399	Vocational Programs	2	\$9,297	\$28,000	\$28,000	\$0	\$28,000	\$0
1400-1499	Other Programs	2	\$332,009	\$361,176	\$397,319	\$0	\$397,319	\$0
1500-1599	Non-Public Programs	2	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	2	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	2	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	2	\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services</b>								
2000-2199	Student Support Services	2	\$1,225,241	\$1,347,484	\$1,446,637	\$0	\$1,446,637	\$0
2200-2299	Instructional Staff Services	2	\$892,227	\$992,432	\$859,784	\$0	\$859,784	\$0
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	2	\$34,827	\$57,669	\$49,707	\$0	\$49,707	\$0
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	2	\$547,206	\$595,207	\$616,844	\$4,000	\$616,844	\$0
2400-2499	School Administration Service	2	\$821,836	\$834,909	\$851,757	\$550	\$851,757	\$0
2500-2599	Business	2	\$250,520	\$253,301	\$268,747	\$0	\$268,747	\$0
2600-2699	Plant Operations and Maintenance	2	\$1,210,666	\$1,280,209	\$1,246,922	\$89,500	\$1,246,922	\$0
2700-2799	Student Transportation	2	\$683,850	\$773,989	\$743,905	\$0	\$743,905	\$0
2800-2999	Support Service, Central and Other	2	\$0	\$0	\$273,214	\$0	\$273,214	\$0
<b>Non-Instructional Services</b>								
3100	Food Service Operations	2	\$364,358	\$407,310	\$407,310	\$0	\$407,310	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement	2	\$0	\$0	\$0	\$27,340	\$0	\$0
4300	Architectural/Engineering	2	\$0	\$50,000	\$1	\$0	\$1	\$0

4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Outlays</b>										
5110	Debt Service - Principal	2	\$450,000	\$465,000	\$490,000	\$490,000	\$0	\$0	\$490,000	\$0
5120	Debt Service - Interest	2	\$97,100	\$78,800	\$58,700	\$58,700	\$0	\$0	\$58,700	\$0
<b>Fund Transfers</b>										
5220-5221	To Food Service	2	\$109,351	\$1	\$1	\$1	\$0	\$0	\$1	\$0
5222-5229	To Other Special Revenue	2	\$3,782	\$788,795	\$788,795	\$788,795	\$0	\$0	\$788,795	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$16,508,572</b>	<b>\$18,443,769</b>	<b>\$18,606,631</b>	<b>\$18,606,631</b>	<b>\$135,490</b>	<b>\$18,606,631</b>	<b>\$0</b>	<b>\$0</b>

## Draft Budget - Not for Official Posting

### Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
5252	To Expendable Trust Fund		\$60,000	\$110,000	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$10,000	\$11,000	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	3	\$0	\$0	\$100,000	\$0	\$100,000	\$0
5251	To Capital Reserve Fund	4	\$0	\$0	\$10,000	\$0	\$10,000	\$0
<b>Special Articles Recommended</b>			<b>\$70,000</b>	<b>\$121,000</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$110,000</b>	<b>\$0</b>

### Individual Warrant Articles

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

## Draft Budget - Not for Official Posting

### Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Local Sources</b>					
1300-1349	Tuition	2	\$22,000	\$35,000	\$35,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	2	\$500	\$500	\$500
1600-1699	Food Service Sales	2	\$352,809	\$352,809	\$352,809
1700-1799	Student Activities	2	\$30,000	\$30,000	\$30,000
1800-1899	Community Service Activities	2	\$0	\$1,500	\$1,500
1900-1999	Other Local Sources	2	\$172,349	\$175,349	\$175,349
<b>State Sources</b>					
3210	School Building Aid	2	\$149,286	\$149,286	\$149,286
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	2	\$59,000	\$59,000	\$59,000
3240-3249	Vocational Aid		\$4,000	\$0	\$0
3250	Adult Education		\$0	\$0	\$0

3260	Child Nutrition		2	\$2,500	\$2,500	\$2,500
3270	Driver Education			\$0	\$0	\$0
3290-3299	Other State Sources		2	\$0	\$4,000	\$4,000
<b>Federal Sources</b>						
4100-4539	Federal Program Grants		2	\$511,000	\$511,000	\$511,000
4540	Vocational Education			\$0	\$0	\$0
4550	Adult Education			\$0	\$0	\$0
4560	Child Nutrition		2	\$52,000	\$52,000	\$52,000
4570	Disabilities Programs		2	\$239,000	\$239,000	\$239,000
4580	Medicaid Distribution		2	\$200,000	\$200,000	\$200,000
4590-4999	Other Federal Sources (non-4810)			\$0	\$0	\$0
4810	Federal Forest Reserve			\$0	\$0	\$0
<b>Other Financing Sources</b>						
5110-5139	Sale of Bonds or Notes			\$0	\$0	\$0
5140	Reimbursement Anticipation Notes			\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund			\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds			\$0	\$0	\$0
5230	Transfer from Capital Project Funds			\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds			\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		2	\$0	\$25,000	\$25,000
5253	Transfer from Non-Expendable Trust Funds			\$0	\$0	\$0
5300-5699	Other Financing Sources			\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)			\$0	\$0	\$0
9998	Amount Voted from Fund Balance		4, 3	\$121,000	\$110,000	\$110,000
9999	Fund Balance to Reduce Taxes		2	\$368,609	\$470,000	\$470,000
<b>Total Estimated Revenues and Credits</b>				<b>\$2,284,053</b>	<b>\$2,416,944</b>	<b>\$2,416,944</b>

# Draft Budget - Not for Official Posting

## Budget Summary

Item	Current Year	School Board Enacting Year	Budget Committee Enacting Year
Operating Budget Appropriations Recommended	\$17,968,362	\$18,606,631	\$18,606,631
Special Warrant Articles Recommended	\$121,000	\$110,000	\$110,000
Individual Warrant Articles Recommended	\$475,407	\$0	\$0
<b>TOTAL Appropriations Recommended</b>	<b>\$18,564,769</b>	<b>\$18,716,631</b>	<b>\$18,716,631</b>
Less: Amount of Estimated Revenues & Credits	\$2,284,053	\$2,416,944	\$2,416,944
Estimated Amount of State Education Tax/Grant		\$3,261,611	\$3,261,611
Estimated Amount of Taxes to be Raised for Education		\$13,038,076	\$13,038,076



New Hampshire  
Department of  
Revenue Administration

2015  
MS-27S

**MS-27 SUPPLEMENTAL SCHEDULE**

**SCHOOL DISTRICT INFORMATION** ?

School District:

Municipalities Served:

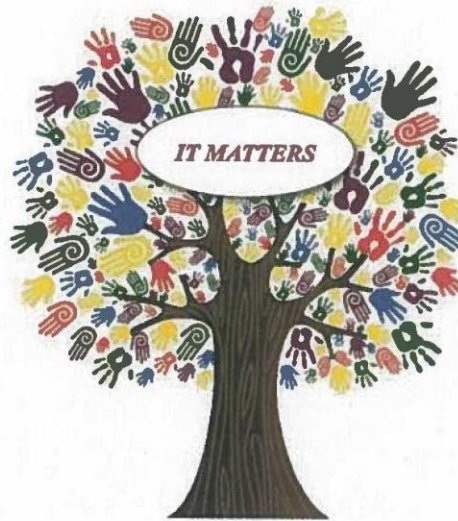
**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

<b>1. Total recommended by Budget Committee (from MS-27):</b>	<b>\$18,716,631</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes:	\$490,000
3. Interest: Long-Term Bonds & Notes:	\$58,700
4. Capital outlays funded from Long-Term Bonds & Notes	
5. Mandatory Assessments	
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	<b>\$548,700</b>
<b>7. Amount Recommended Less Exclusions (Line 1 - Line 6)</b>	<b>\$18,167,931</b>
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	<b>\$1,816,793</b>
<b>Collective Bargaining Cost Items</b>	
9. Recommended Cost Items (Prior to Meeting)	
10. Voted Cost Items (Voted at Meeting)	
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	
<b>Maximum Allowable Appropriations Voted At Meeting</b> (Line 1 + Line 8 + Line 11 + Line 12)	<b>\$20,533,424</b>

**For Assistance Please Contact:**

**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

2015-2016  
School District  
Operational Budget



**BOARD MEMBERS:**

David J. Luneau, Chairperson

Elizabeth T. Durant, Vice Chairperson

William A. Jones

R. Matthew Cairns

William Chapin Jr.

Simeon Marklin, Student Representative

Joseph Norris, Student Representative

**DISTRICT ADMINISTRATION:**

Steven M. Chamberlin, Superintendent

Michelle R. Clark, Business Administrator

Meghan F. Bamford, Director of Student Services

Matthew Stone, Director of Technology

William Carozza, Harold Martin School Principal

Michael Bessette, Maple Street School Principal

Christopher Kelley, Hopkinton Middle/High School Principal

Rebecca Gagnon, Hopkinton Middle/High School Assistant Principal





<b>Total 2014 - 2015 REVENUE</b>		<b>\$5,702,020</b>
<b>MAJOR INCREASES: 2015-2016</b>		
* Use of Article X funds	\$100,000	
* From Expendable Trust Fund	\$25,000	
* Tuition	\$13,000	
* Other immaterial increases (totalled)	\$5,891	
<i>Total Major Increases</i>		<b>\$143,891</b>
<b>MAJOR DECREASES: 2015-2016</b>		
* State Adequacy Aid: Adequacy Grant	(\$141,248)	
* State Adequacy Aid: Statewide Property tax	(\$15,108)	
* Less fund balance used to transfer to trust funds	(\$11,000)	
<i>Total Major Decreases</i>		<b>(\$167,356)</b>
<b>Total Proposed 2015 - 2016 REVENUE</b>		<b>\$5,678,555</b>

Hopkinton School District  
Revenues

REVENUE SOURCES	2010/2011 ACTUAL	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/15 MS24	2015/16 MS27	Variance
<b>REVENUE FROM LOCAL SOURCES</b>							
Tuition	\$ 52,781.60	\$ 42,763.00	\$ 101,036.07	\$ 103,628.16	\$ 22,000.00	\$ 35,000.00	\$ 13,000
Interest Earnings	3,264.57	1,473.00	431.58	157.83	500.00	500.00	-
Food Service Sales & Transfers Into FS	299,813.32	302,312.00	283,966.45	285,364.20	352,809.00	352,809.00	-
Student Activities	13,285.00	38,237.00	38,088.67	32,756.43	30,000.00	30,000.00	-
Other Local Sources (rent, drivers ed, etc)	103,020.62	57,785.00	19,779.58	14,970.95	15,000.00	19,500.00	4,500
Fund 8 Grants and Donations	214,313.00	43,130.15	64,436.59	62,580.29	38,795.00	38,795.00	-
Refund from HealthTrust for Health, Dental and Property Liability Insur	-	-	-	280,311.67	118,554.00	118,554.00	-
<b>REVENUE FROM STATE SOURCES</b>							
School Building Aid	136,625.74	141,126.00	147,125.73	143,285.72	149,286.00	149,286.00	-
Catastrophic Aid	2,991.06	-	-	73,658.17	59,000.00	59,000.00	-
Child Nutrition Food Service	3,767.20	3,618.00	3,061.24	4,219.50	2,500.00	2,500.00	-
Driver Education	9,300.00	2,400.00	-	4,024.00	-	-	-
Vocational Transportation	3,277.61	4,696.00	-	4,000.00	4,000.00	4,000.00	-
Other State Aid	909.44	3,653.00	-	20,586.41	-	-	-
<b>REVENUE FROM FEDERAL SOURCES</b>							
Federal Program Grants	126,346.97	152,089.00	74,127.67	137,266.53	511,000.00	511,000.00	-
Disabilities Programs (IDEA, PRESCHE)	300,988.73	228,666.00	204,878.99	184,624.03	239,000.00	239,000.00	-
Other Federal Sources (Child Nutrition)	57,660.61	68,039.00	65,014.78	74,774.86	52,000.00	52,000.00	-
Medicaid Reimbursement	120,270.98	88,660.00	141,105.94	208,693.60	200,000.00	200,000.00	-
Medicare Reimbursement	40,636.90	19,115.00	28,994.06	2,447.64	-	-	-
Other	-	-	-	469.72	-	-	-
<b>OTHER FINANCING SOURCES</b>							
Transfer from Expendable Trust Funds	-	-	-	-	-	25,000.00	25,000
<b>TOTAL REVENUES</b>	\$ 1,489,263.35	\$ 1,197,773.15	\$ 1,184,418.00	\$ 1,633,822.71	\$ 1,794,444.00	\$ 1,836,944.00	\$ 42,500
State Adequate Education Grant	\$ 2,014,625.12	\$ 2,085,888.00	\$ 2,087,695.00	\$ 1,958,665.27	\$ 1,939,804.00	\$ 1,798,555.79	\$ (141,248)
State Property Tax	1,664,378.00	1,515,831.00	1,590,949.00	1,546,201.00	1,478,163.00	1,463,055.00	\$ (15,108)
<b>TOTAL REVENUES</b>	\$ 5,168,266.47	\$ 4,799,492.15	\$ 4,863,062.00	\$ 3,605,886.27	\$ 3,417,667.00	\$ 3,261,610.79	\$ (156,366)
<b>TOTAL APPROPRIATIONS PER MS22 (APPROVED BY VOTERS)</b>							
Less Transfer to Expendable Trust Funds	\$16,317,060	\$16,671,546	\$17,302,668	\$17,828,494	\$18,564,769	\$18,716,631	\$151,862
Less Fund Balance - To Reduce Taxes	100,000.00	50,000.00	70,000.00	70,000.00	121,000.00	110,000.00	(11,000)
Less amount retained from prior year for rate stabilization	405,144.00	289,553.00	292,948.00	328,909.00	368,609.00	370,000.00	1,391
<b>ESTIMATED Amount to be Raised Locally</b>	\$ 10,471,320.00	\$ 11,108,478.00	\$ 11,637,336.00	\$ 12,163,635.00	\$ 14,340,912.00	\$ 14,501,131.21	\$ 160,219
<b>Rate Stabilization Fund - Article X funds</b>				<b>150,000.00</b>	<b>250,000.00</b>	<b>150,000.00</b>	
<b>TOTAL ESTIMATE TAX RATE IMPACT</b>							
Valuation	\$ 643,631,387.00	\$ 647,051,795.00	\$ 654,707,728.00	\$ 656,272,605.00	\$ 609,948,415.00	\$ 609,948,415.00	\$
Assessment	10,471,320.00	11,108,478.00	11,637,336.00	12,163,635.00	12,862,749.00	13,038,076.21	
<b>Local Tax Rate</b>	\$ 16.27	\$ 17.17	\$ 17.77	\$ 18.53	\$ 21.09	\$ 21.38	\$ 0.29
Valuation	\$ 620,979,687	\$ 624,175,895	\$ 631,831,828	\$ 633,689,000	\$ 582,065,615	\$ 582,065,615	
Assessment	1,664,378.00	1,515,831.00	1,590,949.00	1,546,201.00	1,478,163.00	1,463,055.00	
<b>State Tax Rate</b>	\$ 2.68	\$ 2.43	\$ 2.52	\$ 2.44	\$ 2.54	\$ 2.51	\$ (0.03)
<b>TOTAL TAX</b>	\$ 18.95	\$ 19.60	\$ 20.29	\$ 20.97	\$ 23.63	\$ 23.89	\$ 0.26

**Total 2014 - 2015 Operational Budget** **\$18,443,769**

**- MAJOR INCREASES -**

* Health Insurance	\$100,907
* Salaries - All employees	\$66,662
* Retirement	\$79,210
* Fiber	\$38,400
* Electricity	\$19,702
* NEASC	\$18,486
* Dental Insurance	\$19,099
* Supplies	\$14,519
* Professional Services	\$22,500
* Star 360	\$11,320
* FICA, Life, LTD, Unemployment and Workers Compensation	\$10,571
* Transportation Contract	\$5,637
* Bond Payment	\$4,900
* Miscellaneous that is not material	\$1,307

***Total Major Increases***

**- MAJOR DECREASES -**

***\$413,220***

* Tuition	(\$61,900)
* Architect Services for Facility Project	(\$49,999)
* Specialized Student Transportation	(\$48,000)
* Oil Heat	(\$30,428)
* Books	(\$18,102)
* Repair and Maintenance	(\$22,675)
* Equipment	(\$11,694)
* Propane	(\$7,560)

***Total Major Decreases***

***(\$250,358)***

**Total Proposed 2015 - 2016 Operational Budget** **\$18,606,631**

**HOPKINTON SCHOOL DISTRICT  
2015-2016 PROPOSED BUDGET  
SUMMARY BY BUDGET COMPONENTS**

This table provides an overview of the basic budgetary components contained within each of the department level budgets presented in this budget document, exclusive of warrant articles. Budget components include: Salaries; Benefits; Professional Services; Property Services; Other Services; Supplies and Materials; Property; Other Items.

Summary by Budget Component	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease	% Chg
Salaries	\$ 8,911,509	\$ 9,027,165	\$ 9,288,122	\$ 9,259,382	\$ 9,724,721	\$ 9,791,383	\$ 66,662	0.69%
Benefits	3,503,118	3,709,992	4,093,968	3,897,607	4,290,795	4,501,444	210,649	4.91%
Professional Services	286,426	282,262	350,581	260,108	379,050	348,769	(30,281)	(7.99%)
Property Services	178,036	215,812	217,288	222,681	245,411	228,180	(17,231)	(7.02%)
Other- I.e.: Transportation, Tuition, Printing	732,395	939,091	1,152,406	1,035,358	1,219,942	1,185,158	(34,784)	(2.85%)
Supplies, Books & Materials	584,991	582,416	677,200	611,728	661,094	645,735	(15,359)	(2.30%)
New/Replace Equipment	208,060	146,709	185,723	197,117	182,850	171,156	(11,694)	(6.40%)
Debt Service & GF Supplement to Food Service and Other Funds (AIR)	631,165	644,486	547,101	660,233	543,801	548,701	4,900	0.09%
Other Funds (Offset by Revenues)	797,854	705,486	1,196,105	748,833	1,196,105	1,196,105	-	-
<b>Total</b>	<b>\$ 15,833,554</b>	<b>\$ 16,253,419</b>	<b>\$ 17,708,494</b>	<b>\$ 16,893,047</b>	<b>\$ 18,443,769</b>	<b>\$ 18,606,631</b>	<b>\$ 162,862</b>	<b>0.88%</b>

FTE Budgeted Comparison			Proposed Increase(Decrease)	
2011-12	2012-13	2013-14	2015-16	
189.37	189.52	185.12	188.62	(3.48)

MAJOR BUDGET COMPONENT DESCRIPTIONS

**SALARIES:** Salaries; Salaries Secretarial/Clerks; Salaries Substitutes; Salaries Temps; and Salaries Summer.

**BENEFITS:** Health Insurance; Dental Insurance; Life/LTD Insurance; Workers Compensation; Retirements; FICA; Sick Bank; Unemployment Insurance; Tuition Reimbursement.

**PROFESSIONAL SERVICES:** Instructional Services; Instructional Improvement; Curriculum Development; Conferences and Conventions; Contracted Pupil Services; Contracted Evaluation Services; Contracted Pupil Health Services; General Testing; Alcohol/Drug Programs; Legal Services; and Other Professional Services.

**PROPERTY SERVICES:** Water; Sewer; Water Inspection; Cleaning Services; Disposal Services; General Repair and Maintenance; Repair Non-Instructional Equipment; Painting; Repairs Plumbing/Electrical; Repairs Heat and Ventilation; Repairs Building Interior and Exterior; Rent/Lease Equipment; Contracted Services; Maintenance Agreements – Buildings and Grounds.

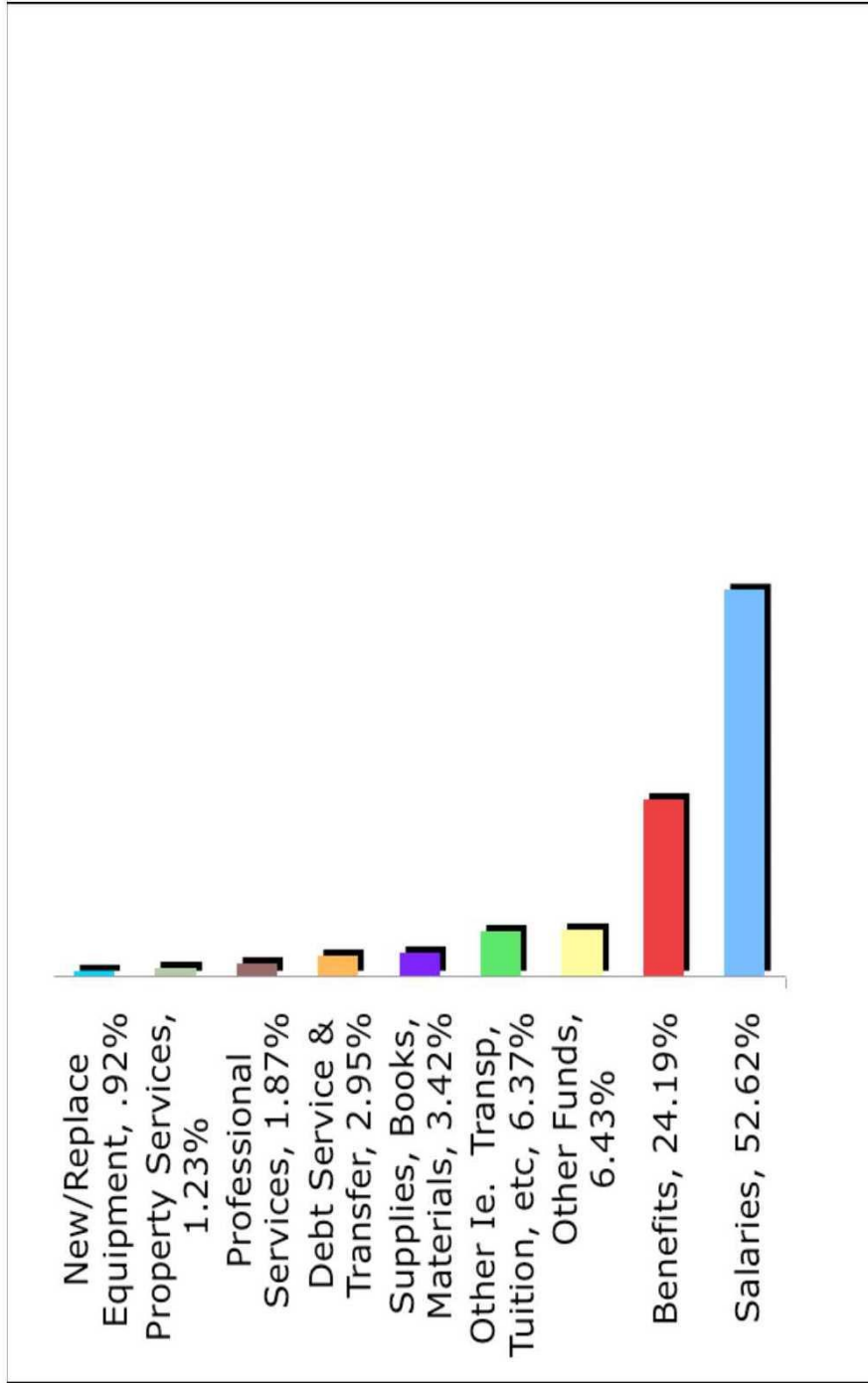
**OTHER SERVICES:** Transportation; Liability Insurance; Postage; Advertising; Printing; Communications; Vocational Tuition; Tuition; and Travel.

**SUPPLIES & MATERIALS:** Supplies; Small Tools and Hardware; AV Supplies; Books; Periodicals; Microfilm; Electricity; Oil Heat; Gasoline; Propane Gas; Reference Materials; Software; and Telecommunications.

**PROPERTY/EQUIPMENT:** Additional/New Equipment; Replace Equipment; Additional/New Furniture; Replace Furniture; and New Vehicles.

**OTHER ITEMS:** Dues and Fees; Bond-Principal; Bond-Interest; Contingency; Fund Transfers; Miscellaneous; Other Uses of Funds.

This chart represents the Proposed 2015-2016 Operating Budget by Major Budget Component



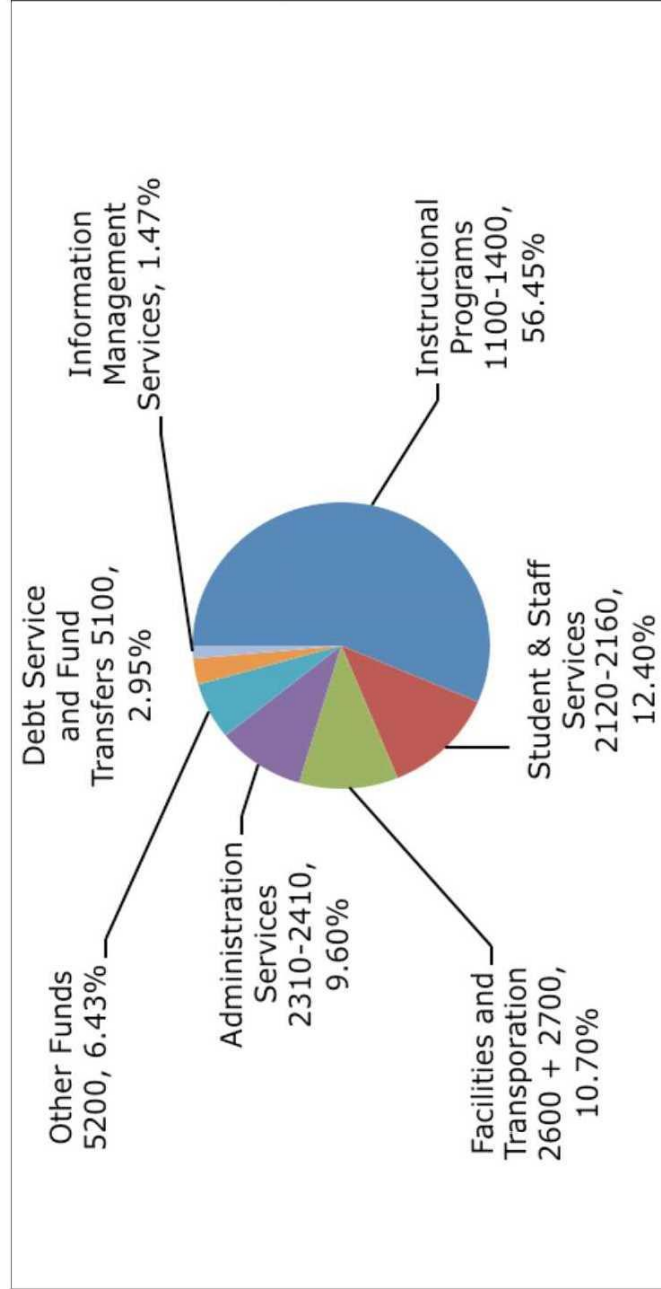
**HOPKINTON SCHOOL DISTRICT  
2015-2016 PROPOSED BUDGET**

**SUMMARY BY OPERATIONAL PROGRAMS**

This table summarizes the Hopkinton School District's Operational Budget, exclusive of warrant articles, according to the five major operational programs defined within this budget document: Instructional Programs; Student and Staff Services; Administrative Services; Facilities and Transportation; and Debt Service & Fund Transfers. The aim is to provide a clear illustration of specific operational components, as well as their respective impact on the overall budget.

Summary by Operational Program	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease	% Chg
Instructional Programs	\$ 9,177,069	\$ 9,533,696	\$ 10,105,962	\$ 9,817,608	\$ 10,518,663	\$ 10,504,307	(\$ 14,356)	(0.14%)
Student & Staff Services	1,998,937	2,026,540	2,202,368	2,117,468	2,339,916	2,306,421	(33,495)	(1.43%)
Administrative Services	1,562,713	1,556,903	1,714,808	1,654,389	1,741,086	1,787,055	45,969	2.64%
Facilities and Transportation	1,665,816	1,786,308	1,942,149	1,894,516	2,054,198	1,990,827	(63,371)	(3.09%)
Information Management Services	-	-	-	-	-	273,214	273,214	100.00%
Facilities Acquisition, Debt Service & GF Supplement to Food Service and Other Funds	631,165	644,486	547,102	660,233	593,801	548,702	(45,099)	(7.59%)
Other Funds (Offset by Revenues)	797,854	705,486	1,196,105	748,833	1,196,105	1,196,105	-	-
<b>Total</b>	<b>\$ 15,833,554</b>	<b>\$ 16,253,419</b>	<b>\$ 17,708,494</b>	<b>\$ 16,893,047</b>	<b>\$ 18,443,769</b>	<b>\$ 18,606,631</b>	<b>\$ 162,862</b>	<b>0.88%</b>

This chart represents the majority of the Proposed 2015-2016 Operating Budget, which is dedicated directly to Instructional Programs.





**HOPKINTON SCHOOL DISTRICT  
2015-2016 PROPOSED BUDGET**

**SUMMARY BY LOCATION**

This table summarizes the Hopkinton School District's Operational Budget, exclusive of warrant articles, according to the four locations. It provides a clear illustration of specific locations, as well as their respective impact on the overall budget.

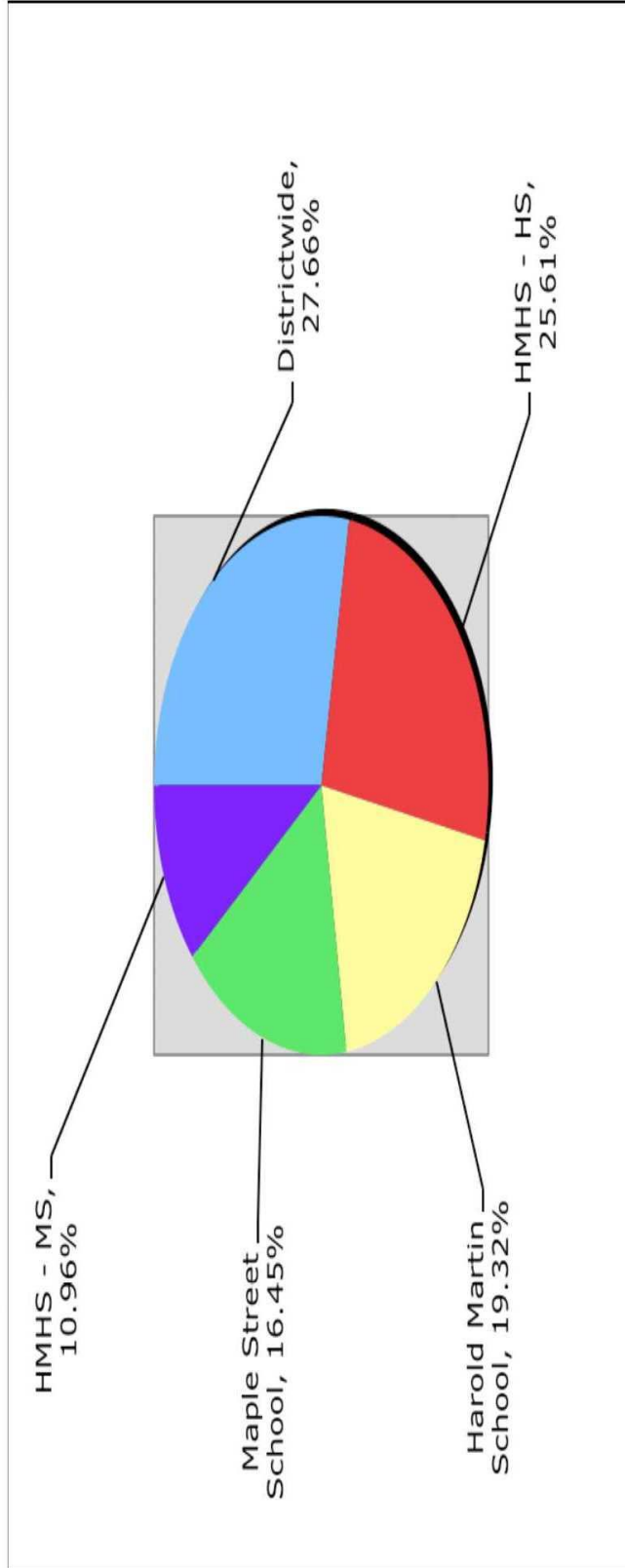
Summary by Location	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease	% Chg
District-wide	\$ 3,899,554	\$ 4,051,561	\$ 4,860,162	\$ 4,325,975	\$ 5,134,913	\$ 5,147,486	\$ 12,573	.24%
Harold Martin School	3,159,230	3,318,528	3,417,892	3,358,843	3,634,509	3,594,576	(39,933)	(1.10%)
Maple Street School	2,473,368	2,602,534	2,867,396	2,843,458	3,084,895	3,060,466	(24,429)	(0.79%)
Middle School	2,213,314	1,939,808	1,957,054	1,926,483	1,992,200	2,039,782	47,582	2.39%
High School	4,098,088	4,340,988	4,605,990	4,438,288	4,597,252	4,764,321	167,069	3.63%
<b>Total</b>	<b>\$ 15,833,554</b>	<b>\$ 16,253,419</b>	<b>\$ 17,708,494</b>	<b>\$ 16,893,047</b>	<b>\$ 18,443,769</b>	<b>\$ 18,606,631</b>	<b>\$ 162,862</b>	<b>0.88%</b>

**FTE Budgeted Comparison**

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase(Decrease)
District-wide	16.65	17.55	17.75	19.82	20.55	.73
Harold Martin School	52.48	49.26	49.26	52.42	50.47	(1.95)
Maple Street School	38.95	41.91	40.21	42.56	41.33	(1.23)
Middle School	29.03	28.59	22.96	22.05	23.45	1.40
High School	52.26	52.21	54.94	55.25	52.82	(2.43)
<b>Total</b>	<b>189.37</b>	<b>189.52</b>	<b>185.12</b>	<b>192.10</b>	<b>188.62</b>	<b>(3.48)</b>

\*= District-wide includes Psychologists, Occupational Therapy Department, the Technology Department, the SAU staff, the Director of Maintenance, etc.

This chart represents the breakdown of the Proposed 2015-2016 Operating Budget by location.



**PROPOSED BUDGET**  
**2/4/2015**  
**HOPKINTON SCHOOL DISTRICT**  
**2015-2016 BUDGET**  
**TOTAL OF OPERATIONAL PROGRAMS**

The 2015-2016 Hopkinton School District Operational Budget is grouped into five basic operational programs: Instructional Programs; Student and Staff Services; Administrative Services; Facilities and Transportation; and Debt Service with Fund Transfers.

Special warrant articles can be found at the end of this document and are not included in the operational budget totals.

**-INSTRUCTIONAL PROGRAMS-**

The functions found within the Instructional Programs group are Regular Educational programs, Special Educational programs, Vocational programs, and other Instructional programs.

**Regular Educational Programs (1100's)**

The Regular Education portion of the 2015-2016 Budget contains instructional activities designed to provide all students with learning experiences that prepare them to become productive citizens and family members. All grade levels and subjects are funded in this section.

**1100 Regular Education**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Budget 2015-2016	Increase/Decrease
Salaries	\$ 4,455,090	\$ 4,573,500	\$ 4,694,469	\$ 4,616,897	\$ 4,831,348	\$ 4,756,778	(\$ 74,570)
Benefits	1,870,923	1,994,729	2,196,849	2,069,266	2,248,130	2,310,929	62,799
Professional Services	30,943	492	-	477	900	2,200	1,300
Property Services	20,935	22,915	26,825	19,995	23,990	26,209	2,219
Other Services	-	118	100	-	100	100	-
Supplies and Materials	115,010	109,422	149,285	129,763	136,626	122,135	(14,491)
Property/Equipment	39,117	25,856	33,675	25,472	46,504	41,867	(4,637)
Other Items	3,440	5,008	7,731	1,974	7,690	8,650	960
<b>Totals</b>	<b>\$ 6,535,458</b>	<b>\$ 6,732,040</b>	<b>\$ 7,108,934</b>	<b>\$ 6,863,844</b>	<b>\$ 7,295,288</b>	<b>\$ 7,268,868</b>	<b>(\$ 26,420)</b>

As of October 1, 2014, we have 877(including special education) students enrolled in our regular education programs. Programs of instruction are offered for grades P-12 in state required academic areas, which include English, Mathematics, Science, Social Studies, Health, etc. Our schools also offer many additional courses, which provide valuable enrichment to our students' education. Specific information about courses and programs are available on the school webpage's which can be accessed at the District website [www.hopkintonschools.org](http://www.hopkintonschools.org). School Board standards require student sign-ups of twelve students for all courses. Some courses will run with less than 12 students following the production of the schedule and drop-add period. Not all courses listed in the course catalog (Program of Studies) will be available every semester.

Increase/Decrease due to the following:

Salaries decreased due to retirements and the following:

- **Harold Martin School:** 2.0 Full-Time teachers have been reduced bringing sections for K-3 to 3; .20 additional reading support; .08 additional preschool/title I support not paid by federal grants.
- **Maple Street School:** .40 reclassification due to 2225 for technology teacher; .10 increase in Art; .03 less general classroom support.
- **Hopkinton Middle/High School:** .50 reductions in Business and Foreign Language teachers.
- Increased benefits are due to the changes in personnel and increases in rates.
- Reduction in supplies and materials relates to Math in Focus books purchased in prior year.
- Equipment decreased mainly due to elementary reading assessments purchased in 2014-15.

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
	70.29	73.51	70.84	72.12	69.57	(2.55)

**-INSTRUCTIONAL PROGRAMS-**

**Special Education Programs (1200's)**

This part of the Special Education budget is for instructional activities designed primarily for students who require special services. These services include pre-school, kindergarten, elementary and secondary services for the students who are mentally, physically, emotionally, or learning disabled; culturally different, bilingual, or require other special services.

**1200 Special Education Programs**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Budget 2015-2016	Increase/Decrease
Salaries	\$ 1,645,267	\$ 1,662,782	\$ 1,690,387	\$ 1,715,400	\$ 1,820,125	\$ 1,812,574	(\$ 7,551)
Benefits	541,303	575,659	629,698	623,619	694,830	724,014	29,184
Professional Services	67,737	54,401	59,000	45,123	58,600	62,975	4,375
Property Services	-	-	-	-	225	200	(25)
Other Services	48,254	146,737	216,500	207,270	234,500	175,100	(59,400)
Supplies and Materials	12,020	5,102	17,519	9,468	18,347	24,396	6,049
Property/ Equipment	14,040	3,620	3,240	11,048	6,722	10,311	3,589
Other Items	345	265	600	530	850	550	(300)
<b>Totals</b>	<b>\$ 2,328,966</b>	<b>\$ 2,448,566</b>	<b>\$ 2,616,944</b>	<b>\$ 2,612,458</b>	<b>\$ 2,834,199</b>	<b>\$ 2,810,120</b>	<b>(\$ 24,079)</b>

As of the end of November 2014, the number of students enrolled in Special Education programs is 177. The Hopkinton School District has students placed out of district; however, the majority of students are integrated into regular education programs. Services provided to these students are determined by their Individual Educational Programs in accordance with State and Federal requirements. Services provided include but are not limited to: academic, Instructional Aide/Rehabilitation Assistant support and consultation with specialists. Other services as listed in separate areas (i.e. OT/PT – 2163) also impact special education.

Increase/Decrease due to the following:

- 20% of Hopkinton School District students are identified for Special Education services.
- Decrease in salaries is due to reclassifying SAIF to 2140 as well as changes in personnel.
- Increased benefits are due to the contractual agreements with union employees, as well as the increase in benefit costs ie. health, retirement, etc. to provide services to identified children.
- The changes in professional, other services, supplies and equipment are due to anticipated student needs.

FTE Budgeted Comparison					Proposed
2011-12	2012-13	2013-14	2014-15	2015-16	Increase (Decrease)
54.57	54.12	52.05	56.08	54.94	(1.14)

**-INSTRUCTIONAL PROGRAMS-**

**Vocational Programs (1300)**

- The Vocational Program budget is for instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area. These funds are for tuition to the Concord Regional Technical Center. Over the past 3 years the District has had an average of 12 students participate in this program.

**1300 Vocational Education**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Other Services	\$12,828	\$28,469	\$28,000	\$ 9,297	\$ 28,000	\$ 28,000	\$ -
<b>Totals</b>	<b>\$ 12,828</b>	<b>\$ 28,469</b>	<b>\$ 28,000</b>	<b>\$ 9,297</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ -</b>

**Other Instructional Programs (1400)**

This part of the budget contains funds for activities commonly known as extra/co-curricular programs. Funds in this category are for the coaches, officials, equipment, and supplies for school-sponsored activities under the guidance and supervision of staff designed to provide motivation, enjoyment, and improvement of skills for students. Extra/Co-curricular programs normally supplement the regular instructional program and include such activities as band, chorus, and athletics.

**1400 Other Instructional Programs**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 176,176	\$ 200,118	\$ 209,748	\$ 204,425	\$ 221,068	\$ 230,471	9,403
Benefits	30,682	42,168	52,010	45,793	48,688	52,813	4,125
Professional Services	50,781	59,582	63,680	60,997	65,410	85,575	20,165
Property Services	32	317	400	-	400	400	-
Other Services	-	-	-	-	-	-	-
Supplies and Materials	11,907	12,063	15,236	10,868	16,060	16,900	840
Property/ Equipment	3,570	7,497	7,660	6,451	6,200	7,680	1,480
Other Items							
<b>Totals</b>	<b>\$ 299,817</b>	<b>\$ 324,621</b>	<b>\$ 352,084</b>	<b>\$ 332,009</b>	<b>\$ 361,176</b>	<b>\$ 397,319</b>	<b>\$ 36,143</b>

This area is partially funded by student athletic fees. There are 6 categories of co-curricular activities and 7 categories of athletic activities that are available to students. For further details, please reference the HEA Bargaining Agreement under Schedule B.

Increase/Decrease due to the following:

- Increase in salaries and benefits are due to the addition of a new Schedule B positions, as well as the increase in rates. This also is due to funding the necessary Schedule B positions due to participation.
- Increase in Professional Services is due to contracting a trainer for \$2,500; \$14,000 of the increase is due to an additional day for the SAP Coordinator in the amount of \$12,000 and \$2,000 for a contract increase. The remainder is due to costs associated with referees.

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
	.40	.40	.60	.60	.60	0.00



**-STUDENT AND STAFF SERVICES-**

Student and Staff Services include Guidance Services, Health Services, Psychological Services, Speech Pathology and Auditory Services, Physical and Occupational Therapy; Improvement of Instruction Services, and Media Services.

**Guidance Services (2120)**

This part of the budget provides for counseling with students and parents, consultation on learning problems, evaluation of students, and assisting students as they make educational decisions and choose their career paths.

**2120 Guidance Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 368,597	\$ 299,470	\$ 315,566	\$ 317,770	\$ 332,540	\$ 351,577	\$ 19,037
Benefits	105,514	120,173	127,666	128,336	144,089	153,853	9,764
Professional Services	425	166	2,000	2,725	1,500	2,000	500
Property Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Supplies and Materials	1,443	1,019	5,111	4,837	5,423	4,141	(1,282)
Property/ Equipment	-	197	-	-	110	-	(110)
Other Items	-	-	320	25	20	25	5
<b>Totals</b>	<b>\$ 475,979</b>	<b>\$ 421,025</b>	<b>\$ 450,663</b>	<b>\$ 453,693</b>	<b>\$ 483,682</b>	<b>\$ 511,596</b>	<b>\$ 27,914</b>

Increase/Decrease due to the following:

- Increase in salaries and benefits are due to contractual as well as increase in rates.

	FTE Budgeted Comparison		
	2013-14	2014-15	Proposed 2015-16
2011-12	5.70	5.80	5.80
2012-13	5.50	5.70	5.80
2013-14	5.70	5.80	5.80
2014-15	5.70	5.80	5.80
2015-16	5.70	5.80	5.80
Proposed	5.70	5.80	5.80
Increase (Decrease)	0.00	0.00	0.00

**Health Services (2130)**

Health Services addresses physical and mental health services. This section is predominately for school nursing services but does include some direct instruction. We currently have 1 nurse in each school building.

**2130 Health Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 143,384	\$ 155,721	\$ 149,229	\$ 150,697	\$ 153,351	\$ 159,634	\$ 6,283
Benefits	66,923	60,641	61,072	60,874	81,283	90,431	9,148
Professional Services	-	-	500	-	500	500	-
Property Services	-	-	230	29	230	365	135
Other Services	-	-	-	-	-	-	-
Supplies and Materials	3,052	3,299	3,996	2,476	3,915	3,765	(150)
Property/Equipment	939	1,783	457	1,710	1,248	345	(903)
Other Items	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 214,298</b>	<b>\$ 221,444</b>	<b>\$ 215,484</b>	<b>\$ 215,786</b>	<b>\$ 240,527</b>	<b>\$ 255,040</b>	<b>\$ 14,513</b>

Based on information from 2013-2014, there were over 9,000 visits to the nurses' offices in our schools. The nurses will screen approximately 3,000 screenings for vision, hearing, height and weight and 1,700 for medicine administration. The nurses also administer staff flu shots; conduct CPR classes for staff; assist staff with proper use of AED's, epi-pens, bloodborne pathogens, diabetes care and seizures; hold vaccination clinics for students/staff/adults as needed and file reports bi-monthly and yearly to the state on various services. The nurses must follow requirements for immunizations and notify parents for needed vaccinations in all schools for current and new students in our District. All nurses must communicate with the New Hampshire Department of Health and Human Services as needed for public health concerns in our schools.

- The changes in salaries and benefits are related to contractual agreements as well as the increase in benefit rates.

Increase/Decrease due to the following:

FTE Budgeted Comparison			
	2012-13	2013-14	2015-16
2011-12			Proposed
3.20	3.20	3.20	Increase (Decrease)
			0.00

**-STUDENT AND STAFF SERVICES**

**Psychological Services (2140)**

The Psychological Services budget includes activities concerned with administering psychological tests and interpreting the results. The gathering and interpreting of information about student behavior, working with staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, is included here. Behavioral evaluation, planning, and managing a program of psychological services, including psychological counseling for students and consultation to staff is funded in this section of the budget.

**Speech Pathology Services (2150)**

These funds support the identification, assessment, and treatment of children with impairments in communication, speech, hearing, and language.

**Physical and Occupational Services (2163)**

These funds support the assessment and treatment to assess the need for increasing the physical, gross and fine motor skills, and occupational skills of students.

**Psychological, Speech & Physical/Occupational Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 338,007	\$ 343,118	\$ 347,895	\$ 370,167	\$ 390,129	\$ 418,137	\$ 28,008
Benefits	119,954	122,220	127,275	128,395	148,122	181,688	33,566
Professional Services	30,368	80,834	83,801	52,810	74,900	69,000	(5,900)
Property Services	-	-	-	-	-	-	-
Other Services	1,416	1,694	3,000	1,995	3,300	3,300	-
Supplies and Materials	2,372	1,839	3,172	865	2,797	4,426	1,629
Property/Equipment	1,125	413	2,150	1,530	4,027	3,450	(577)
Other Items	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 493,242</b>	<b>\$ 550,118</b>	<b>\$ 567,293</b>	<b>\$ 555,762</b>	<b>\$ 623,275</b>	<b>\$ 680,001</b>	<b>\$ 56,726</b>

During the 2013 – 2014 school year the Hopkinton School District School Psychologist performed 59 evaluations/screenings, counseled 148 students individually and in groups (eight on a weekly basis), consulted to 329 students and parents.

The School District Specialist in the Assessment of Intellectual Functioning (SAIF) performed 10 evaluations, 12 transition assessments, and consulted with 24 student teams.

Our Occupational Therapist and COTA evaluated or screened 44 students, provided services for 58, and consulted regularly on 50 students.

The Physical Therapist and Assistant provided district services to two students, completed four full evaluations, and consulted weekly on four students.

Our Speech Pathologists and Assistant evaluated or screened 14 students, provided therapy for 50, and consulted regularly on 10 students. (Some of these services are eligible for Medicaid reimbursement if the students qualify.)

Increase/Decrease due to the following:

- Salaries increased due to the shift of .20 (SAIF) to the psychological lines from 1200, changes in benefits and the increase in benefit rates to support all children.
- The decrease in professional services is due to student needs.

		FTE Budgeted Comparison			Proposed	
	2011-12	2012-13	2013-14	2014-15	2015-16	Increase(Decrease)
	5.59	5.59	5.59	6.39	6.59	0.20

**-STUDENT AND STAFF SERVICES-**

**Improvement of Instruction Services (2210)**

This part of the budget assists teachers, and support staff in the planning, development, and provision of enriched learning experiences for students. These activities include curriculum development, staff development, in-service training, and other training programs for instructional and support staff.

**2210 Improvement of Instruction**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 10,865	\$ 7,376	\$ 8,947	\$ 5,468	\$ 8,947	\$ 7,999	\$ (948)
Benefits	6,532	1,564	1,983	1,208	1,951	1,882	(69)
Professional Services	14,923	17,341	38,160	22,742	37,940	35,640	(2,300)
Property Services	-	-	-	-	-	-	-
Other Services	32,774	42,377	81,405	44,155	83,582	96,948	13,366
Supplies and Materials	303	180	1,297	-	758	600	(158)
Property/Equipment	-	-	-	-	-	-	-
Other Items	169	125	-	381	100	5,115	5,015
<b>Totals</b>	<b>\$ 65,566</b>	<b>\$ 68,963</b>	<b>\$ 131,792</b>	<b>\$ 73,954</b>	<b>\$ 133,278</b>	<b>\$ 148,184</b>	<b>\$ 14,906</b>

This area includes tuition for teachers for which the district is contractually obligated to budget a sum equal to 25% of the number of the bargaining unit times \$3,350. Further information can be obtained from the HEA collective bargaining agreement and can be located on the School District's website ([www.hopkintonschools.org](http://www.hopkintonschools.org)). There is also \$8,000 budgeted for the HESS collective bargaining employees for professional development. The contract is also located on the District website. This year the budget also includes the costs associated with the NEASC visit at Hopkinton Middle/High School which is \$18,486.

	FTE Budgeted Comparison			Proposed Increase(Decrease)
	2012-13	2013-14	2014-15	
2011-12				
0.00	0.00	0.00	0.00	0.00

**-STUDENT AND STAFF SERVICES-**

**Media and Technology Services (2222, 2225 and 2229)**

This part of the budget includes both the library and computer assisted instruction programs. The library programs include activities such as integrating information skills into the curriculum, selecting, acquiring, preparing, cataloging, and circulating books. The computer assisted instruction program includes planning, writing, and presenting educational projects, which were designed to be used with the computer as the principle medium of instruction.

**2222 Media and 2229 Other Educational Media Service**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 182,493	\$ 194,020	\$ 197,907	\$ 200,472	\$ 208,229	\$ 203,139	(\$ 5,090)
Benefits	71,512	75,224	85,530	84,094	90,724	90,326	(398)
Professional Services	-	-	-	-	-	-	-
Property Services	324	-	1,500	-	1,500	1,500	-
Other Services	-	-	-	-	-	-	-
Supplies and Materials	38,705	31,314	41,845	41,026	42,820	42,356	(464)
Property/Equipment	5,028	1,979	5,225	5,707	2,125	3,003	878
Other Items	4,158	4,017	4,205	4,117	4,300	4,450	150
<b>Totals</b>	<b>\$ 302,220</b>	<b>\$ 306,554</b>	<b>\$ 336,212</b>	<b>\$ 335,416</b>	<b>\$ 349,698</b>	<b>\$ 344,774</b>	<b>(\$ 4,924)</b>

Increase/Decrease due to the following:

- Salaries and benefits decreased due to change in personnel.
- Property and equipment increased as the library at HMS is looking to purchase some new furniture.

			FTE Budgeted Comparison		Proposed
	2012-13	2013-14	2014-15	2015-16	Increase(Decrease)
2011-12					
5.00	5.00	5.00	5.00	5.00	0.00

This section of the budget includes the hardware and software needs district wide. This category includes the staff that provides some educational instruction as well as support technology for students and staff.

**2225 Technology Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Proposed 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 158,451	\$ 166,316	\$ 166,303	\$ 180,665	\$ 192,995	\$ 61,041	(\$ 131,954)
Benefits	57,426	70,926	84,240	75,886	82,136	39,034	(43,102)
Professional Services	24,611	19,881	22,340	5,296	1,200	450	(750)
Property Services	50,978	52,784	65,950	67,112	75,150	80,731	5,581
Other Services	6,073	5,452	7,300	6,217	9,670	46,870	37,200
Supplies and Materials	35,384	31,507	32,650	39,576	40,150	30,975	(9,175)
Property/Equipment	100,482	96,351	108,441	95,727	94,455	80,200	(14,255)
Other Items	14,227	15,219	13,700	12,378	13,700	27,525	13,825
<b>Totals</b>	<b>\$ 447,632</b>	<b>\$ 458,436</b>	<b>\$ 500,924</b>	<b>\$ 482,857</b>	<b>\$ 509,456</b>	<b>\$ 366,826</b>	<b>(\$ 142,630)</b>

This area includes all repair and maintenance of equipment, fees for data systems and district-wide supplies. The technology department services approximately 550 desktops/laptops, 12 servers, and 8 labs of computers, with a user base of approximately 1,200. The district labs are replaced on a rotating basis in order to keep technology as current as possible.

- Increases/Decreases due to the following:
  - The decrease in salaries and benefits is due to the reclassification to 2840, however there was .40 reclassified from 1100 and an additional .50 for time with kids and staff at the elementary schools.
  - The increase in Property Services is due to funds allocated for District website, phone system changes as needed as well as an increase in support for new current financial system.
  - Other Services increased due to the cost of fiber throughout the District.
  - Supplies decreased due to the needs throughout the District.
  - Property and Equipment decreased as the department was minimizing the overall increase.
  - The increase in other items is due to the STAR 360 assessment costs not budgeted in prior year.

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed
	3.50	3.50	3.50	4.00	1.30	Increase(Decrease)
						(2.70)

**-ADMINISTRATIVE SERVICES-**

The Administrative Cost section of the 2015-2016 budget includes School Board services, Treasurer, Annual District Meeting costs, legal expenses, audit fees, the Office of the Superintendent, and the School Administrative Offices.

**School Board Services (2310)**

This part of the budget includes activities of the School Board according to state law and their responsibilities for the development of policy and oversight of the District. The budget covers the costs of the District Treasurer and services rendered in connection with any school system election. These include the election of officers, bond votes, budget and appropriation votes, and all district-sponsored meetings. Also included here is funding for counsel in regard to law and statutes, and independent auditor services.

**2310 School Board Administration**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Budget 2015-2016	Increase/Decrease
Salaries	\$ 9,095	\$ 9,113	\$ 9,162	\$8,474	\$ 9,525	\$ 9,025	(\$ 500)
Benefits	832	835	720	768	944	732	(212)
Professional Services	32,615	18,248	35,800	16,028	35,000	28,000	(7,000)
Property Services	-	-	-	-	-	-	-
Other Services	1,054	854	-	139	950	700	(250)
Supplies and Materials	-	-	-	-	-	-	-
Property/Equipment	-	-	-	-	-	-	-
Other Items	10,208	10,330	10,850	9,418	11,250	11,250	-
<b>Totals</b>	<b>\$ 53,804</b>	<b>\$ 39,380</b>	<b>\$ 56,532</b>	<b>\$ 34,827</b>	<b>\$ 57,669</b>	<b>\$ 49,707</b>	<b>(\$ 7,962)</b>

\*NOTE: Although the Contingency Fund is normally reported in function code 2310, it is presented in a separate warrant article and is not included in the totals above.

Increases/Decreases due to the following:

- The decrease in Professional Services are due to legal and audit cost reductions.



**-ADMINISTRATIVE SERVICES-**

**Office of the Superintendent (2320, 2332, 2511 & 2515)**

This part of the budget includes activities associated with the administration of the school district and operations of the S.A.U. office. The budget supports positions for the Superintendent, Executive Assistant to the Superintendent, Business Administrator, HR/Accounting Assistant, AP/Payroll Clerk, Director of Student Services and Administrative Assistant to the Director of Student Services are included here. This area also contains the increases for all non-union personnel including principals, technology staff, facilities maintenance director and office staff to be distributed after the evaluation process.

**2320, 2332, 2511 & 2515 Office of Superintendent**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 472,525	\$ 465,148	\$ 524,281	\$ 500,023	\$ 538,720	\$ 545,040	\$ 6,320
Benefits	187,125	193,496	215,984	207,035	227,257	241,407	14,150
Professional Services	21,246	24,207	33,600	44,396	34,500	51,000	16,500
Property Services	660	1,085	800	1,045	1,200	1,200	-
Other Services	23,556	20,751	31,005	22,872	28,028	25,896	(2,132)
Supplies and Materials	12,284	10,490	12,895	14,496	11,901	14,081	2,180
Property/Equipment	2,620	-	300	1,462	-	-	-
Other Items	5,798	6,277	7,882	6,397	6,902	6,967	65
<b>Totals</b>	<b>\$ 725,814</b>	<b>\$ 721,454</b>	<b>\$ 826,747</b>	<b>\$ 797,726</b>	<b>\$ 848,508</b>	<b>\$ 885,591</b>	<b>\$ 37,083</b>

This area includes all personnel matters, union negotiations, advertising, employment screening, fingerprinting, benefits, and payroll. The business office handles all contracts, budgeting and accounts payable and receivable. The student services area includes all management of special education. The Office of the Superintendent is responsible for all state reporting, communication and supporting the board and school district.

Increase/Decrease due to the following:

- The increase in salaries is due to pool for non-union raises/salary adjustments related to wage study (3.00%).
- The increase in benefits is due to the increase in benefit rates as well as a change in personnel.
- The increase in professional services is related to GASB 45 (required every 2 years), ERRATE, Medicaid billing services and additional training and reports for new financial system.
- Supplies and Materials increased due to additional software for Director of Student Services department.

2011-12	FTE Budgeted Comparison			Proposed Increase(Decrease)
	2012-13	2013-14	2014-15	
7.00	7.00	7.00	7.00	.00

**Office of the School Principal (2410&2490)**

This part of the budget includes activities concerned with the management of our schools. It includes the duties performed by the principal and any other assistants in general oversight of the operations of the school, evaluation of the staff members in the schools, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities within the district. It also includes clerical staff costs and office expenses.

**2410 & 2490 Office of the School Principal**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 493,437	\$ 502,095	\$ 497,532	\$ 511,612	\$ 509,736	\$ 525,830	\$ 16,094
Benefits	229,897	240,881	267,257	247,432	261,584	265,746	4,162
Professional Services	2,273	3,310	6,100	4,949	6,650	4,978	(1,672)
Property Services	292	470	710	285	660	510	(150)
Other Services	34,476	30,120	35,375	35,288	29,551	27,989	(1,562)
Supplies and Materials	12,780	11,750	14,670	14,454	16,645	17,195	550
Property/Equipment	2,654	-	1,475	940	1,875	1,082	(793)
Other Items	7,286	7,443	8,410	6,876	8,208	8,427	219
<b>Totals</b>	<b>\$ 783,095</b>	<b>\$ 796,069</b>	<b>\$ 831,529</b>	<b>\$ 821,836</b>	<b>\$ 834,909</b>	<b>\$ 851,757</b>	<b>\$ 16,848</b>

Increase/Decrease due to the following:

- Increase in salaries and benefits due to contractual agreements and increase in benefit rates.
- The increase in Other Services is due to the actual costs associated with the telephone and internet.

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
8.60	8.60	8.60	8.60	8.60	8.60	(0.00)

**BUILDINGS AND TRANSPORTATION-  
Maintenance of Buildings (2600)**

This part of the budget includes costs associated with the maintenance and upkeep of all district buildings. This includes salaries and benefits for custodial and maintenance staff and also includes the operating costs of heating, light and venting systems, and repair of facilities. The cost of custodial supplies, rubbish removal, water, sewer, landscaping, grounds maintenance, and building liability insurance are also contained herein.

**2600 Maintenance of Buildings**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 416,870	\$ 415,028	\$ 442,988	\$ 441,470	\$ 475,823	\$ 495,932	\$ 20,109
Benefits	199,044	201,189	232,380	212,644	250,102	234,376	(15,726)
Professional Services	4,040	3,800	5,600	4,564	11,950	5,700	(6,250)
Property Services	95,383	137,263	118,123	129,993	140,556	115,465	(25,091)
Other Services	41,374	42,505	42,413	41,721	32,860	33,173	313
Supplies and Materials	315,159	342,703	356,267	333,278	349,334	339,058	(10,276)
Property/ Equipment	30,313	9,013	23,100	46,996	19,584	23,218	3,634
Other Items	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$1,102,183</b>	<b>\$1,151,501</b>	<b>\$ 1,220,871</b>	<b>\$ 1,210,666</b>	<b>\$ 1,280,209</b>	<b>\$ 1,246,922</b>	<b>(\$ 33,287)</b>

Increase/Decrease due to the following:

- Salaries increased due to contractual agreements, change in personnel and assistance during the summer to cover vacations and assist with maintenance projects (\$8,000).
- Benefits decreased due to a change in personnel and plans.
- Professional Services decrease due to the 3-year Asbestos Plan needed in the 2014-15 year.
- Property services decrease is due to the repair and maintenance accounts three-year average costs compared to what was approved at the 2014 School District Meeting for this area.
- Supplies and materials increased due to a proposed 20% increase in electricity rates (\$43,702) and heating fuel (\$5,572) due to volume needed due to 3-year average. Heating fuel is being budgeted at \$3.30 a gallon.

- The increase in property/equipment is due to some of the items proposed below:

Item	Location	Amount	Benefit
Replace exhaust fan	HMHS	\$3,000	Safety
Carpet Machine	HMHS	\$2,500	Safety and Efficiencies
		\$5,000.00	

\* = This was noted in recent visits from local and state agencies.

FTE Budgeted Comparison					
	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
11.25	11.25	11.25	11.50	11.50	0.00

**Pupil Transportation Services (2700)**

This part of the budget supports the Hopkinton School District transportation contract costs and all student transportation.

**2700 Pupil Transportation**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 32,206	\$ 33,360	\$ 33,706	\$ 35,843	\$ 32,184	\$ 40,270	\$ 8,086
Benefits	10,291	10,287	11,304	12,258	10,956	15,685	4,729
Professional Services	-	-	-	-	-	-	-
Property Services	9,323	978	2,750	4,222	1,500	1,600	100
Other Services	481,930	568,192	649,901	620,159	712,681	670,318	(42,363)
Supplies and Materials	23,022	21,728	23,257	10,620	16,318	15,707	(611)
Property/Equipment	6,533	-	-	74	-	-	-
Other Items	328	262	360	674	350	325	(25)
<b>Totals</b>	<b>\$ 563,633</b>	<b>\$ 634,807</b>	<b>\$ 721,278</b>	<b>\$ 683,850</b>	<b>\$ 773,989</b>	<b>\$ 743,905</b>	<b>(\$ 30,084)</b>

The district currently owns two school buses; one is used daily for special education students to and from school. The other bus is utilized for class field trips and athletic events.

- Increase/Decrease due to the following:
- The increase in salaries and benefits is due to the additional needs of our bus driver for regular and special education trips.
- Other services increased due to transportation needs for out of district students.

FTE Budgeted Comparison					
	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
1.00	1.00	1.00	.67	1.00	0.33

**Information Management Services (2840)**

This part of the budget supports the Technology staff that supports our systems. These staff members were included in the 2225 section in prior years.

**2840 Information Management Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,936	\$ 173,936
Benefits	-	-	-	-	-	98,528	98,528
Professional Services	-	-	-	-	-	750	750
Property Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Property/Equipment	-	-	-	-	-	-	-
Other Items	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 273,214</b>	<b>\$ 273,214</b>

- The increase in salaries and benefits is due to the reclassification from 2225 as well as the increase in contractual and benefit rates.

FTE Budgeted Comparison					
	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
2011-12					
0.00	0.00	0.00	0.00	3.60	3.60

**-FACILITIES ACQUISITION/CONSTRUCTION, DEBT SERVICE & SPECIAL REVENUE FUNDS -  
Facilities Acquisition and Construction**

The Hopkinton School District has engaged the community in a process to understand current facility condition and needs. This work, combined with a focus on resolving safety and security issues in our buildings, has prompted the establishment of this function code. This process provides the District with the ability to transfer funds to be used for facility acquisition, construction or the utilization of debt service, or special revenue funds.

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Professional Services	\$ -	\$ -	\$ 1	\$ -	\$ 50,000	\$ 1	(\$ 49,999)
<b>TOTAL</b>	\$ -	\$ -	\$ 1	\$ -	\$ 50,000	\$ 1	(\$ 49,999)

- The decrease is due to the reduction for an architect included in prior year budget and the increase is due to the repairs needed Harold Martin's underground storage tank. This must be done by December 2015 due to State regulations.

**Debt Service**

These funds are set aside for District debt service. The debt service budget consists of one bond repayment; 20-year bond issued in 1997 and refinanced in May 2007, for construction projects at the Maple Street School and Hopkinton High School.

**5100 Debt Service**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Principal	\$ 415,000	\$ 430,000	\$ 450,000	\$ 450,000	\$ 465,000	\$ 490,000	\$ 25,000
Interest	131,025	114,413	97,100	97,100	78,800	58,700	(20,100)
<b>TOTAL</b>	\$ 546,025	\$ 544,413	\$ 547,100	\$ 547,100	\$ 543,800	\$ 548,700	\$ 4,900

Increase/Decrease due to the following:

- The District bond schedule is included as an Appendix.

**Food Service and Other Special Revenue Fund General Fund Portion**

This line itemizes the Food Service program expenditures beyond the revenue generated from meal sales.

**General Fund Supplement**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Food Service	\$ 83,253	\$ 96,345	\$ 1	\$109,351	\$ 1	\$ 1	\$ -
Other Funds (AIR)	1,887	3,728	-	3,782	-	-	-
<b>TOTAL</b>	\$ 85,140	\$ 100,073	\$ 1	\$ 113,133	\$ 1	\$ 1	\$ -



**Other Funds (5200)**

Funds in this budget are transferred from the General Fund to other funds, such as the Food Service Fund, and are allocations for gross budgeting, which is offset by matching revenue amounts. In this manner, the entire scope of the Hopkinton School District's operating budget can be summarized in one budget.

**5200 Other Funds**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Federal & State Grants	\$ 380,755	\$ 279,007	\$ 750,000	\$321,893	\$ 750,000	\$ 750,000	\$ -
Food Service	373,969	362,042	407,310	364,358	407,310	407,310	-
Fund 8 – Other Grants & Donations	43,130	64,437	38,795	62,582	38,795	38,795	-
<b>TOTAL</b>	<b>\$ 797,854</b>	<b>\$ 705,486</b>	<b>\$ 1,196,105</b>	<b>\$ 748,833</b>	<b>\$ 1,196,105</b>	<b>\$ 1,196,105</b>	<b>\$ -</b>

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
13.27	10.85	10.79	11.14	11.14	9.92	(1.22)

Food Service staff reduced by .25 at HMHS, Federal Projects reduced due to loss of FOCUS funds at HMS and the reduction in other federal funds received shifting costs to the General Fund at times.

# Hopkinton School District - Student Enrollment

HOPKINTON SCHOOL DISTRICT STUDENT ENROLLMENT 2001-2002 Through 2016-2017 (Projected)																
	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-15	Proj. 2015-2016*	Proj. 2016-2017*
GRADE	72	56	61	45	52	45	54	61	51	54	48	47	48	48	55	55
Preschool	63	74	74	65	69	53	75	74	74	65	71	52	50	50	56	60
Grade 1	69	72	72	64	66	77	58	59	62	79	75	68	71	56	51	58
Grade 2	76	70	70	86	67	72	79	58	62	64	80	75	68	70	57	52
Grade 3	<b>280</b>	<b>272</b>	<b>272</b>	<b>276</b>	<b>247</b>	<b>273</b>	<b>260</b>	<b>246</b>	<b>280</b>	<b>289</b>	<b>299</b>	<b>285</b>	<b>262</b>	<b>249</b>	<b>242</b>	<b>249</b>
<b>HAROLD MARTIN</b>																
Grade 4	87	71	71	76	87	72	82	77	61	65	65	76	78	70	71	57
Grade 5	85	91	91	83	79	88	76	79	78	62	63	66	76	80	70	71
Grade 6	73	87	87	78	87	80	94	71	77	75	60	59	65	77	77	67
<b>MAPLE STREET</b>	<b>245</b>	<b>249</b>	<b>249</b>	<b>237</b>	<b>253</b>	<b>240</b>	<b>252</b>	<b>227</b>	<b>216</b>	<b>202</b>	<b>188</b>	<b>201</b>	<b>219</b>	<b>227</b>	<b>218</b>	<b>195</b>
<b>ELEMENTARY TOTAL</b>	<b>525</b>	<b>521</b>	<b>521</b>	<b>513</b>	<b>500</b>	<b>513</b>	<b>512</b>	<b>473</b>	<b>496</b>	<b>491</b>	<b>487</b>	<b>486</b>	<b>481</b>	<b>476</b>	<b>460</b>	<b>444</b>
Grade 7	102	73	73	91	78	87	79	88	72	79	73	62	63	68	79	79
Grade 8	90	107	107	88	93	77	89	78	91	75	80	74	66	62	70	82
Grade 9	94	87	87	78	92	91	81	76	83	93	71	89	70	71	62	71
Grade 10	93	93	93	104	80	96	99	79	79	80	92	69	79	62	67	59
Grade 11	72	91	91	82	106	82	91	99	81	83	79	87	65	73	61	66
Grade 12	56	70	70	89	82	105	84	82	93	74	75	73	87	65	68	57
<b>HIGH SCHOOL</b>	<b>507</b>	<b>521</b>	<b>521</b>	<b>532</b>	<b>531</b>	<b>538</b>	<b>523</b>	<b>502</b>	<b>501</b>	<b>484</b>	<b>470</b>	<b>454</b>	<b>430</b>	<b>401</b>	<b>407</b>	<b>414</b>
<b>TOTAL STUDENTS</b>	<b>1,032</b>	<b>1,042</b>	<b>1,042</b>	<b>1,045</b>	<b>1,031</b>	<b>1,051</b>	<b>1,035</b>	<b>975</b>	<b>997</b>	<b>975</b>	<b>957</b>	<b>940</b>	<b>911</b>	<b>877</b>	<b>867</b>	<b>858</b>

\*Based upon projections prepared by District  
If you have any questions or would like to see the complete report, please contact the Superintendent's Office at schamberlin@hopkintonschools.org



The Sestercentennial kicked off with a commemoration of the signing of the Town Charter complete with period clothing and good old fashion fiddle player.

Check out the event schedule at [hopkinton250.org](http://hopkinton250.org).

(Left to right above-Select Board Member and Town Crier Ken Traum, Select Board Member Sue Strickford, and Select Board member Sara Persechino. Center right-Select Board Member George Langwasser. Below left-Select Board Members Jim O'Brien, Sara Persechino, George Langwasser, Sue Strickford, Ken Traum and Town Administrator Neal Cass. Below right- fiddle player Riley Lawless.).



# Hopkinton Sestercentennial

Our 250th Anniversary

1765-2015



## Sestercentennial Events Calendar

March 10<sup>th</sup>: Town Meeting with 250th Birthday Cake

April 17<sup>th</sup>, 18<sup>th</sup>, 19<sup>th</sup>: *First Congregational Church Variety Show*

May 30<sup>th</sup>: *Grand Celebration Day*

June 4<sup>th</sup>: *Historical Society Summer Exhibit*

June 13<sup>th</sup>: *Hopkinton Greenway Historic Walking Tour*

July 4<sup>th</sup>: *Family Fun Day*

July 17<sup>th</sup>, 18<sup>th</sup>, 19<sup>th</sup>: *"Our Town"*

August 6 – 8: *Contoocook Riverway Association Train Car Dinner*

September 19<sup>th</sup>: *Art on the Porch*

September 26<sup>th</sup> & 27<sup>th</sup>: *United Train of Artillery weekend encampment at Kimball Lake*

October 17<sup>th</sup>: *Hopkinton Cares Day*

November 15<sup>th</sup>: *Project Snapshot Oral History Program*

December 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup>: *Starry Starry Weekend*

[www.hopkinton250.com](http://www.hopkinton250.com)