

NORTH HAMPTON ANNUAL REPORT INCORPORATED 1742

352.0742b
N813
2016
c. 2

FOR THE FISCAL YEAR ENDED
JUNE 30, 2016



- EMERGENCY NUMBERS -

FIRE EMERGENCY	9-1-1
AMBULANCE EMERGENCY	9-1-1
POLICE EMERGENCY	9-1-1

- TELEPHONE DIRECTORY -

Administration	964-8087
Assessing	964-8087
Building Inspector	964-8650
Town Clerk/Tax Collector	964-6029
Fire (routine business only)	964-5500
Police (routine business only)	964-8621
Public Works Department	964-6442
Recycling Center/Brush Dump	964-9825
Planning & Zoning	964-8650
Public Safety Director	964-8087
Recreation	964-3170
Public Library	964-6326
North Hampton School	964-5501
Winnacunnet High School	926-3395

- HOURS OPEN TO THE PUBLIC -

Town Offices	7:00 a.m. – 4:00 p.m.	Monday through Thursday
	8:00 a.m. – 12:00 p.m.	Friday
Town Clerk/Tax Collector	8:30 a.m. – 6:00 p.m.	Monday
	8:30 a.m. – 3:00 p.m.	Tuesday, Thursday
	8:30 a.m. – 12:00 p.m.	Friday
	Closed Wednesdays	
Public Library	9:30 a.m. – 5:00 p.m.	Monday, Wednesday, Friday
	9:30 a.m. – 8:00 p.m.	Tuesday, Thursday
	9:30 a.m. – 2:00 p.m.	Saturday
Recycling Center	8:00 a.m. – 12:00 p.m.	Wednesday and Saturday
	1:00 p.m. – 5:00 p.m.	
Brush Dump	April – November	Saturday
	8:00 a.m. – 12:00 p.m.	
	1:00 p.m. – 5:00 p.m.	

- MEETING SCHEDULES -

Select Board	7:00 p.m.	2 nd & 4 th Monday of the month
Planning Board	6:30 p.m.	1 st & 3 rd Thursday of the month
Zoning Board	6:30 p.m.	4 th Tuesday of the month
Conservation Commission	7:00 p.m.	2 nd Tuesday of the month

WEBSITE www.northhampton-nh.gov

352.07425
N813
2016
c. 2

-TABLE OF CONTENTS-

DEDICATION	1
GOVERNMENT OFFICIALS	2
EXECUTIVE SUMMARY	
Report of the Select Board.....	8
Report of the Town Administrator	11
Town Meeting Minutes	12
GENERAL GOVERNMENT	
Building Inspector	37
Fire Department	38
Police Department	39
Public Works Department.....	40
Recreation Department	41
Welfare Department.....	42
Public Library	43
Tax Collector	48
Town Clerk	54
Treasurer	55
Employee Earnings	57
BOARDS/COMMITTEES/COMMISSIONS REPORTS	
Trustees of the Trust Funds.....	59
Cemetery Trustees	60
Planning Board	61
Water Commission.....	62
Zoning Board of Adjustment	64
Bandstand Operating Committee	65
Conservation Commission	66
Heritage Commission	69
Historical Society	71
Agricultural Commission	72
Capital Improvement Committee	73
TOWN WARRANT & BUDGET (COLORED PAGES)	76
GENERAL INFORMATION	
Summary Inventory of Valuation (MS-1)	114
Vital Statistics	125
Annual Financial Audit of Town and Library	129

NH STATE LIBRARY

MAR 23 2017

CONCORD, NH



This world could have only one David O'Heir. He was the Love of My Life from our first meeting on Oct. 11, 1939 in the nursery at St. John's Hospital in Lowell Mass. I was born on Oct. 10th and in the same nursery.

David graduated from Lowell High School in 1957 and Boston University in 1962. He ran American Insulation in Danvers, Mass., for 23 years, and had worked as a salesman at J.G. MacLellan Concrete in Lowell until his retirement. We met at Lowell High School when we were 15 years old and the rest of our story is filled with wonderful memories. Our sons Tim, Jeff and Sean made sure that everyone they knew got to meet him, he was always a joy.

I am left with wonderful memories such as our many years of cross country skiing and Dave riding in the Pan Mass Challenge 3 years in a row after being a cancer survivor. We enjoyed vacations in the US Virgin Islands, many wonderful trips to Europe, and walks holding hands along our beloved Little Boars Head. David was a long-time member of the Men's Club at St. Theresa's Church in Rye. He was also active in the Town of North Hampton as a member of the Village District of Little Boar's Head Planning Board, the North Hampton Capital Improvements Plan Committee, He loved gardening, reading, his amazing hat collection, and finally his greatest hope of becoming a politician but never making it to the first meeting!

NORTH HAMPTON TOWN OFFICERS AS OF JUNE 30, 2016

	ELECTED	TERM EXPIRES
MODERATOR	WILLIAM S. BOESCH	2018
SELECT BOARD	JAMES MAGGIORE, CHAIR RICHARD STANTON LARRY MILLER, VICE CHAIR	2019 2017 2018
TOWN CLERK/TAX COLLECTOR	SUSAN BUCHANAN	2019
TREASURER	BARBARA DEWING	2017
SUPERVISORS OF THE CHECKLIST	JILL BRANDT HOPE MILLER JANE MORSE	2018 2020 2022
TRUSTEES OF THE LIBRARY	JUDY DAY KELLY PARROT SUSAN LEONARDI	2019 2017 2018
BUDGET COMMITTEE	KARI SCHMITZ ANNE AMBROGI KATHLEEN KILGORE CHARLES GALLANT JOHN ANTHONY SIMMONS JONATHAN PINETTE RICHARD STANTON JAMES SUNUNU RICHARD GARNETT	2018 2017 2017 2019 2018 2019 SELECT BOARD REPRESENTATIVE SCHOOL BOARD REPRESENTATIVE LITTLE BOAR'S HEAD REPRESENTATIVE
TRUSTEES OF THE TRUST FUNDS	GEORGE CHAUNCEY MARGARET BROWN MARY LAMBERT	2019 2017 2018

**TRUSTEES OF THE
CEMETERIES**

KENDALL CHEVALIER, CEMETERY SUPERINTENDENT	
MARY LAMBERT	2019
GEORGE CHAUNCEY	2017
MARGARET A. BROWN	2018

PLANNING BOARD

DAN DERBY	2019
TERRENCE BELLUCHE	2019
NANCY MONAGHAN	2017
TIM HARNED, CHAIR	2017
PHILLIP E. WILSON	2018
JOSH JEFFREY	2018
JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	

**ZONING BOARD OF
ADJUSTMENT**

GEORGE LAGASSA	2019
JONATHAN PINETTE	2019
PHELPS FULLERTON, VICE CHAIR	2017
CHARLES GORDON	2017
MARK JANOS	2018
ROBIN REID, ALTERNATE	2019
DENNIS WILLIAMS, ALTERNATE	2016

WATER COMMISSION

ROBERT LANDMAN, CO-CHAIR	2019
RICHARD T. BETTCHER	2017
TIMOTHY HARNED, SECRETARY	2018
HENRY FULLER, CO-CHAIR	2018
JIM MAGGIORE, SELECT BOARD REP	

**- APPOINTED OFFICIALS -
JUNE 30, 2016**

TOWN ADMINISTRATOR	PAUL APPLE
ADMINISTRATIVE ASSISTANT/HUMAN RESOURCES DIRECTOR	JANET L. FACELLA
PUBLIC SAFETY DIRECTOR	BRIAN P. PAGE
POLICE CHIEF	MICHAEL E. MADDOCKS
FIRE CHIEF	MICHAEL J. TULLY
PUBLIC WORKS DIRECTOR	JOHN HUBBARD
BUILDING INSPECTOR/CODE ENFORCEMENT	KEVIN KELLEY
ASSISTANT BUILDING INSPECTOR	GLENN BOSWORTH
RECREATION DIRECTOR	JAMES O'HARA
PLANNING & ZONING ADMINISTRATOR	RICHARD MILNER
WELFARE OFFICER	JANET L. FACELLA
TAX ASSESSOR	MUNICIPAL RESOURCES INCORPORATED
FINANCE DIRECTOR	RYAN CORNWELL
BOOKKEEPER	ANNE KENNY
DEPUTY TOWN CLERK	GEORGIA DOUGHERTY
DEPUTY TREASURER	JOLYN WILSON
LIBRARIAN	SUSAN GRANT, DIRECTOR
CHANNEL 22 EXECUTIVE PRODUCER	JOHN SAVASTANO
REPRESENTATIVE TO SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT (53-B)	TOM McMANUS

- APPOINTED BOARDS AND OFFICIALS -
AS OF JUNE 30, 2016

	APPOINTED	TERM EXPIRES	
HERITAGE COMMISSION	JANE CURRIVAN, TREASURER	2018	
	PAUL CUETARA	2018	
	CAROLYN BROOKS, ALTERNATE	2017	
	JEFFREY HILLIER, ALTERNATE	2016	
	VICKI JONES, ALTERNATE	2018	
	CYNTHIA SWANK, SECRETARY	2019	
	DONNA ETELA, CHAIR	2017	
	JANE ROBIE	2017	
	VICKI JONES, ALTERNATE	2017	
	NANCY MONAGHAN, PLANNING BOARD REP		
	JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE		
CONSERVATION COMMISSION	ANITA POUNDER, ALTERNATE	2016	
	LISA WILSON, VICE CHAIR	2017	
	CHRIS GANOTIS, CHAIR	2018	
	PHILLIP THAYER	2019	
	BRIAN CHEVALIER, ALTERNATE	2016	
	RUSSELL JEPPESEN, ALTERNATE	2017	
	KATHY GRANT	2019	
	SHEP KRONER	2019	
	ANDREW VORKINK, CHAIR OF SUBCOMMITTEE ON EASEMENTS		
	BANDSTAND COMMITTEE	DELORES J. CHASE, CHAIR	2016
		KENDALL CHEVALIER	2016
DEBORAH KRONER		2016	
KATHLEEN KILGORE		2016	
MOSQUITO COMMISSION	ROBERT HAMILTON		
	PAT MOREINIS DODGE		
	BILL PARE		
ROCKINGHAM PLANNING COMMISSIONER	PHILLIP WILSON, PLANNING BOARD REP		
RECREATION COMMISSION	DIANE ANDREWS	2016	
	CHRISTINE FREDERICKS	2016	
	DANIELLE STRATER	2016	
	MIKE SULLIVAN	2016	
	LIAM NEEDHAM	2016	

ENERGY COMMITTEE

DIETRICH EBERT
SCOTT WILLIAMS
PETER PHILBROOK
JAMES MAGGIORE, SELECT BOARD LIAISON

CABLE ADVISORY COMMITTEE

JOHN ANTHONY SIMMONS, CHAIR
AMY KANE
LAUREL POHL
WALLY KILGORE
JAMES MAGGIORE, SELECT BOARD LIAISON
HENRY MARSH, SCHOOL BOARD LIAISON

AGRICULTURE COMMITTEE

CYNTHIA JENKINS 2016
DIETER EBERT 2016
WALTER NORDSTROM 2016
BOB HAMILTON, ALTERNATE 2016
LISA COTE 2016
BOBBI BURNS 2017
JOAN GANOTIS 2017

**CAPITAL IMPROVEMENT
COMMITTEE**

JAMES SUNUNU
NANCY MONAGHAN
CYNTHIA SWANK, CHAIR
ANNE AMBROGI
DICKIE GARNETT
JOHN KOLLMORGEN
VICKI JONES
RICK STANTON, SELECT BOARD REPRESENTATIVE

**ECONOMIC DEVELOPMENT
COMMITTEE**

ROBERT SCHOENBERGER
JAMES BETTER
GARY STEVENS
JANET ATKINS
LARRY MILLER, SELECT BOARD REPRESENTATIVE

**JOINT LOSS MANAGEMENT
COMMITTEE**

BRIAN PAGE
MICHAEL MADDOCKS
JANET FACELLA
SUSAN BUCHANAN
KEVIN KELLEY
JOHN HUBBARD
ROMEO TURCOTTE
JEFFREY BARNES
MICHAEL TULLY

- LITTLE BOAR'S HEAD OFFICIALS -

MODERATOR	A. MICHAEL BURNELL
COMMISSIONERS	RICHARD GARNETT LEON ASADOORIAN BRIAN GOODE
COMMISSIONER EMERITUS	ROBERT A. SOUTHWORTH (1946)
CLERK	DEBORAH KANNER
TREASURER	BECKY MURRAY
AUDITOR	JOHN LATHAM KNAPP
ZONING INSPECTOR	BRIAN GOODE
ZONING BOARD OF ADJUSTMENT	MARGARET SCHOENBERGER, CHAIR LEON ASADOORIAN WILSON UTTER CHARLES GORDON, ALTERNATE GLENN SHWAREY CHUCK ZIAKAS JOHN SHAW
PLANNING BOARD	JOYCE HAMILTON GUIL SPENCER KATHY MEGNA MICHAEL MEGNA
HERITAGE COMMISSION	MARGARET SCHOENBERGER ROBERT HAMILTON JOYCE HAMILTON DEBORAH KANNER LEON ASADOORIAN JOHN LATHAM KNAPP JANE ROCKWELL KENT
BUDGET COMMITTEE REPRESENTATIVE	RICHARD N.A. GARNETT

Report of the North Hampton Select Board

The North Hampton Select Board is pleased to submit our annual report of major activities for the 2016 calendar year and fiscal year (“FY”) 2016 which ran from July 1, 2015 to June 30, 2016. Penning the Selectman’s report provides a wonderful opportunity to reflect upon the collective activity, opportunities, successes, and...yes...failures in the Town of North Hampton. Looking back over the last 7 years of Town annual reports and reflecting upon not only the Select Board’s work this year, but the overall pulse of the political, social, and economic climate of the nation, one can almost hear Thomas Jefferson in his first inaugural speech in 1801:

*"Bear in mind this sacred principle, that though the will of the majority is in all cases to prevail, that will, to be rightful, must be reasonable; that the **minority** possess their equal **rights**, which equal laws must protect, and to violate would be oppression."*

Your Select Board is a representative democracy. We act on your behalf in the management of the prudent affairs of the Town. The Board heeds to our own majority vote and ultimately responds to the majority vote of the legislative body (YOU) at Town elections in March.

Your Select Board voted to place 20 warrant articles on the March, 2016 ballot; 18 articles were approved by majority vote, 2 articles failed to garner the needed 60% of “yes” votes for a bond therefore they failed.

The FY 2016 operating budget was approved at \$6,668,166. With the inclusions of the North Hampton Elementary School budget, financial obligations to the state and county, and the budget of the Little Boar’s Head precinct, our individual tax liability was set at \$17.60 per thousand dollars of assessed property value. As of June 2016, North Hampton ranked 192nd out of 235 municipalities for the lowest tax burden in the state¹. In a ranking of municipalities with a gross town-wide valuation similar to North Hampton’s (\$1,018,000,000+) where the sample size includes valuations \$250,000,000 higher and lower than North Hampton’s our tax burden ranks 8 out of 20². North Hampton will rank similarly for the 2016 calendar year with an all-inclusive tax burden set at \$17.94.

Approval of the new three year collective bargaining agreement between the New England Police Benevolent Association, Local 211 (which includes our represented police officers and highway department staff) and the Town is significant for several reasons. This agreement provides adequate salaries and benefits to represented employees in both departments. With the increase to the base salary for new hires in the police department, the Town finally offers a competitive salary sufficient to fully staff the department with 12 sworn officers. Twelve officers is the staffing level set by the 2008 Municipal Resources Inc. report on our police department. The real effect of a full complement of officers is protection by 2 officers, 24 hours a day, 7 days a week and therefore less stress to the staff and budget. This is a level of protection the Town has not enjoyed in many years.

Our fire department has enjoyed full staffing for several years. A combination of competitive salaries and benefits and excellent vision and management from both our Chief, Michael Tully and our new Deputy Chief, Jason Lajoie, has resulted in a full complement of paramedics in the department. Providing our community with one paramedic per shift has been a goal of the Select Board for many years. Thanks must go to Town Administrator, our fire Chief, budget committee, and all of you for helping us achieve this important goal that benefits the entire town.

The two warrant articles failed on Election Day and did not garner even a majority of “yes” votes. Articles 6 and 7 each proposed construction of a new police and fire safety center on the Homestead property. The 2008 Municipal Resources Inc. report, Select Board, and Capital Improvements Plan all recognize the need for improvements to our police and fire department physical plants. Clearly the choice of the Town is fractured on the best plan to achieve this most important goal. To this end, your Select Board is committed to respecting the “equal rights” (as proffered by Thomas Jefferson) of the minority on this issue and to work cooperatively to find a solution to our deteriorating facilities.

Several other capital reserve funds were approved by the legislative body in March, including:

¹ New Hampshire Department of Revenue Administration – Municipal Property Tax Rates and Related Data

² New Hampshire Department of Revenue Administration - Completed Municipal Property Tax Rates as of June 2016

- Earned-Time Settlement – Employees who accrue personal and or sick time are entitled to compensation for their accrual at the time of their separation from Town employment. Thanks to the analysis of our earned-time liability by our Finance Director, Mr. Ryan Cornwell, we now have visibility into our exposure extending out 10 years and can budget accordingly. This type of analysis is uncommon, extremely valuable, and had been a goal of the Select Board.
- Town Building Maintenance – The legislative body approved \$75,000 in appropriations for the maintenance of our municipal buildings and facilities. These include police, fire, town administration, town hall, town clerk/tax collector office, library, highway department garage and shed. The Town of North Hampton is very fortunate to have two municipal buildings listed on both the state and national registry of historic places: the Old Town Hall and the Town Clerk’s building.
- Town revaluation – By mandate of law, North Hampton is required to submit a revaluation of our residential and commercial property for tax assessed values every five years. Our next revaluation is scheduled in 2017. The return on investment for a statistical update versus a full measure and list (where each and every home and property is assessed inside and out at a cost in excess of \$250,000) has proven that the statistical update yields quite accurate revaluations.
- Creation of an EPA Storm water Expendable Trust Fund. The Environmental Protection Agency issued a federal mandate to municipalities throughout New Hampshire to evaluate the risk of potentially harmful pollutants from washing into local bodies of water and take necessary action to prevent such runoff. This mandate is unfunded by the EPA. The date for commencing the project has yet to be set, but once the date is set the project must begin. This fund is seeded with \$60,000.

The Budget Committee modified the Select Board’s proposed FY18 budget by \$55,000 by deleting Emergency Management; therefore, at the time of submission the operating budget is set by the Budget Committee at \$7,032,990. While the dollar figure year-to-year has increased with or without the \$55,000 (due almost exclusively to approved collective bargaining agreements, increases and downshifting of financial burdens from the state, and increases to healthcare premiums) the Town portion of the tax rate remains flat year-to-year. This is a result of an increase in Town valuation as well as increases in revenue from such sources as building permits and vehicle registrations.

By closing the Mosquito Control Expendable Trust Fund and including the cost of mosquito control in the Town’s operating budget we gain a level of financial assurance in the control of mosquitos and mosquito-borne diseases. Contributions to the Health Stabilization Capital Reserve Fund allowed the Town to use a portion of those funds to offset a 23% increase to healthcare premiums this year.

Last year, the Select Board was alerted to the possibility of lead contamination in soils and sediments at the Hampton Rod and Gun Club. The property owners continue to work openly and diligently with the Town, Select Board, Water Commission, State, and its own testing agency as soil and sediment samples are collected throughout the site and analyzed. We expect a remediation plan in 2017 and we have retained a consulting firm to help us evaluate that plan.

Residents in Greenland, concerned that contaminants from the Coakley landfill may have contributed to a localized pediatric cancer cluster, first pressed the State to investigate the potential risk of ground water contamination from Coakley. The Coakley Landfill Superfund Site includes approximately 92 acres located within the towns of Greenland, North Hampton, and Rye. The actual landfill covers approximately 27 acres within the total area of the Site. Landfill operations began in 1972, with waste disposal from the municipalities of Portsmouth, North Hampton, Newington, New Castle, and Pease Air Force Base. Also from 1982 through 1985, Pease Air Force Base, and the above mentioned municipalities among others, transported their refuse to an incineration plant operated by the City of Portsmouth, which in turn transported the incinerator residues to the Site until 1985 when the landfill was closed to all disposal activities.

The Site was placed on the National Priorities List in 1986. In 1990, EPA selected a long-term "source control" remedy in its Record of Decision, modified four times since, that includes consolidation of on-site waste and sediment into a capped and fenced landfill, collection and venting of landfill gases, long-term environmental monitoring, and institutional controls to prevent contact with site contaminants and to protect components of the remedy. The Record of Decision for the contaminated groundwater at Coakley was issued in September 1994. The remedy, as modified, calls for natural attenuation of the contaminated groundwater which had migrated from beneath the landfill into off-site areas, and long-term monitoring and institutional controls. While North Hampton is responsible for only 4% of the contribution to the site, we are fully invested in monitoring the health hazards, both real and potential, to our residents posed by any chemical contamination from Coakley. This issue is also on-going and a priority for the Select Board.

On-going issues also include possible cooperative efforts with the Town of Rye to share the cost and use of an aerial device or ladder truck for use by both fire departments. The Fire Chiefs in both Towns are working to provide respective governing bodies with analysis of the use, cost, and potential shared opportunities for both communities.

In November of 2017 the Town of North Hampton will commemorate its 275th anniversary. An anniversary committee is diligently working to organize events that will celebrate the history of our Town and its wonderful residents. It would be an honor and a privilege if our own Ruth K. Griffin, recipient of the prestigious Boston Post Cane Award, can join us for the celebration. The Boston Post cane award is a tradition to recognize the Town's oldest resident. It's a custom that dates back to 1909, when Edwin Grozier, who published the *Boston Post*, distributed 700 gold-tipped canes to towns in New England with the request that the town governments bestow the cane to the oldest living male. This rule was changed to oldest living resident in 1930.

The Town received a very generous donation of playground equipment that has been installed on the Homestead property.

We would like to express our sincere gratitude to the first responders in both the police and fire departments for enforcing our laws, preventing crime and hazardous conditions, investigating crimes that do occur, and protecting the general health and welfare of all our residents and guests.

The 33 miles of Town maintained roads and our recycling center are expertly managed by the highway department. But the management and employees of the highway department are also quick to lend a hand in many of the maintenance and construction projects that would otherwise require additional funding to complete.

The general welfare and safety of our residents and guests also falls squarely in the job descriptions of our Code Enforcement Office, Kevin Kelly, and Building Inspector, Glenn Bosworth. As the number of building permits increases in North Hampton, the responsibility of insuring proper construction and adherence to building codes is essential. Enforcement of land use law by property owners and prosecuting offenders who disregard the law are goals which this Select Board has asked Mr. Kelly and Mr. Bosworth to give their unyielding attention. They both continue to serve with great effectiveness.

The affable James O'Hara, Recreation Director, continues to serve the Town by providing leisure, exercise, and sports programming for the youngest of our residents through our active and most cherished senior citizens.

Susan Buchanan and the entire staff of the Town Clerk/Tax Collector office not only do an excellent job in the collection and deposit of property taxes, but they manage vehicle and boat registrations, dog licenses, vital records, filing of citizen petitions to the official ballot, voter registrations, and more. The accuracy of their work is vital in keeping the Town of North Hampton in good standing with the State.

We would especially like to thank Town Administrator Paul Apple for his service to this Select Board, his skillful management of the daily operations of the Town, and his availability to the residents who regularly seek his attention. While Mr. Apple deftly manages and supervises routine matters of municipal business, maintains compliance with local, state, and federal law, develops budgets, he is also responsible for carrying out the policy choices made by both the legislative body and the Select Board.

Special thanks must also go to Jan Facella. Ms. Facella's has served the Town for more than 20 years. She posts all meetings, accurately scribes minutes of each and every Select Board meeting, collates and distributes packets of information for each of our meetings. Jan is the "face" of North Hampton when you walk into the town offices and the "brains" behind our new and official Town website. Thank you Jan for all you do!

Ultimately, we wish to extend our sincere thanks and appreciation to all residents of North Hampton, whether you represent the majority or minority, whom we honestly and conscientiously strive to represent.

Respectfully yours.

Larry Miller

Rick Stanton

Jim Maggiore

Report of the Town Administrator

To the Citizens of North Hampton:

This year marks my fifth deliberative session with the Town, and I am grateful to work in North Hampton. We have worked on a number of projects this year that we hope will make town government more efficient. For example, town departments are moving toward an electronic purchase order system in which department heads type in information and receive authorization for expenditures through the accounting software. Payments will be posted in real time so that we know the town's financial position faster.

The Town's website has been completely overhauled to make it easier to use. There are rows of buttons on the home page that allow you to go directly to things that are of interest to you; and, if you cannot find something, the search utility has been greatly expanded and improved. The Fire, Police and Administration buildings are now protected by a new generator that will allow those functions to continue during a power outage. Previously, the generator only powered a few lights and the heating system. The Library parking lot was repaved this year, and a new septic system is under construction for the Library and the Town Clerk's office. In the spring, the plan is to begin repainting the Town Hall, two sides at a time and to make repairs to the roof and bell tower that will support the sizeable investment the Town has made in that building. It is imperative that we take care of the buildings we have.

Of course, facilities remain an issue before the Town. Administration worked closely with the Select Board and the contractors to consider alternatives on Route 1 for a public safety center; but, the issues of cost and wetlands have created cause for concern. There are no easy solutions to the complicated problems that confront us. I am confident that, over time, the voters of North Hampton will come upon a plan that will address the issues we have in a cost-efficient and sensible manner.

Clean water has become a significant issue this year. The Coakley Landfill and other sites of contamination pose serious challenges to us as a Town, but so many of these issues are governed by either the State of New Hampshire or the United States. Whatever the very important and technical discussions may go on at those levels of government, Administration wants to make sure that you can find the information that is important to you through the Coakley tab on the website.

Like water, there are other issues that are controlled by other levels of government but which require our attention. One of these issues is the budget. Our health insurance premiums are going up 22.5% again this year, the third double-digit increase in five years. The State is contributing less to the New Hampshire Retirement System on behalf of public employees, which means the Town is contributing more. These expenses have caused serious pressure on our local budget, while at the same time, the areas we can reduce without changing service levels have become smaller and smaller.

Everyone who works in Administration is a tax-payer somewhere in New Hampshire. Like you, we all attend our Deliberative Sessions and ask questions about rising costs in order to prevent the tax rate from going too high. This New Hampshire advantage means that every person who works for the Town is committed to restraining costs and providing the best service for the least amount of money. We take seriously our commitment to you to be careful with North Hampton's tax money.

I appreciate the opportunity to serve as your Town Administrator, and, on behalf of everyone who works for you, I thank you for your many kindnesses during the year past and in the year to come.

Respectfully,

Paul L. Apple, Town Administrator.



**THE STATE OF NEW HAMPSHIRE
TOWN OF NORTH HAMPTON**

TOWN MEETING WARRANT AND MINUTES

Citizens of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

FIRST SESSION

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

On Saturday, January 30th, 2016 at 8:30 a.m.

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law. **In the event of inclement weather, the alternative date for the First Session is Saturday, February 6, 2016 at 8:30 a.m.**

SECOND SESSION

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 8th, 2016,
Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.**

to act upon the following:

The STATE of NEW HAMPSHIRE

NORTH HAMPTON

Report of the Deliberative Session

Saturday, January 30, 2016

The first session (deliberative) of the annual town meeting was held at the North Hampton School, North Hampton, NH on the 30th day of January 2016. Town Moderator William S. Boesch called the meeting to order at 8:40 a.m. After the Pledge of Allegiance, Mr. Boesch asked for a moment of silence to remember Officer Peter Cormier and those who died since last we met.

It was the 273rd North Hampton town meeting since the town was founded in 1742. Mr. Boesch said that we follow our forebears in the exercise of self-governance, with town meeting being the purest form of democracy.

In attendance:

Select Board members Jim Maggiore (chair), Larry Miller, Rick Stanton and Town Administrator Paul Apple

Budget Committee members Robert Hamilton (chair), Jonathan Pinette, Kari Schmitz, Terrence Belluche and John Anthony Simmons

Supervisors of the Checklist Gail Hiltunen and Jill Brandt

Amy Kane, taking minutes, and Assistant Moderator Roberta (Bobbi) Burns

Mr. Boesch reviewed the moderator's rules. He noted that the Select Board is the town's governing body and residents in attendance at the deliberative session are the legislative body. He said that Articles 6, 7 and 27 would be discussed together as they all addressed the same issue: the town campus project.

Article One: Election of Officers

To choose the following officers for the coming year:

TOWN MODERATOR

William S Boesch 1290 *
Write in 11

SELECT BOARD MEMBER

Jim Maggiore 1184 *
Write in 40

TOWN CLERK/TAX COLLECTOR

Susan M Buchanan 1334 *
Write in 7

TOWN TREASURER

Barbara Dewing 1226 *
Write in 9

SUPERVISOR OF THE CHECKLIST

Jane Morse 1236 *
Write in 3

LIBRARY TRUSTEE

Judith Day 1115 *
Write in 47

BUDGET COMMITTEE-1 YEAR

Kathleen Kilgore 750 *
Anne Ambrogi 789 *
Terrence Belluche 468
Write in 20

BUDGET COMMITTEE-3 YEAR

Jonathan Pinette 889 *
Charles Gallant 917 *
Write in 26

TRUSTEE OF THE CEMETERIES

George Chauncey 1205 **
Write in 5

PLANNING BOARD

Dan Derby 990 *
Terrence Belluche 816 *
Write in 21

WATER COMMISSION

Bob Landman 1123 *
Write in 7

ZONING BOARD OF ADJUSTMENT

Jonathan Pinette 883 *
George Lagassa 977 *
Write in 18

TRUSTEE OF THE TRUST FUNDS

Mary Lambert 1199 *
Write in 6

*Denotes elected positions

Article Two: First Amendment to Zoning Ordinance: Purpose

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance, Article I to clarify that North Hampton's zoning ordinance does not apply to the Little Boars Head Village District as follows:

To amend Article 1, Purpose. The intent of the proposed amendment is to clarify that the North Hampton Zoning Ordinance does not apply to the Village District of Little Boar's Head,

which was granted exclusive zoning authority by an act of the New Hampshire Legislature in 1937.

Majority Ballot Vote Required.

Planning Board: Recommended. 6 votes in favor, no votes against.

Mr. Boesch recognized Shep Kroner, chairman of the North Hampton Planning Board. Mr. Kroner said the article will clarify that the North Hampton Planning Board does not have concurrent jurisdiction with the Little Boar's Head Village District Planning Board.

Questions/ comments: David O'Heir, Old Locke Road, asked if the town's building inspector will continue to enforce the village district's building codes. Mr. Apple said the town's arrangement with LBH with respect to the building inspector continues and the district has its own code enforcement officer to handle land use issues.

Article 2 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 1019 NO 305

Article 2 passes

Article 3: Second Amendment to Zoning Ordinance: Non-Conforming Use and Lot Amendments

Are you in favor of adoption of Amendment Number 2 to Zoning Ordinance, Article III, Section 302 (Definitions) and Article V, Section 501 (Non-Conforming Use) as follows:

To amend Article III, Section 302 by adding the definition of a non-conforming lot: A lot which was lawfully created, but which does not meet the minimum dimensional requirements for frontage and/or lot size within the zoning district in which the lot is located.

To amend Article III, Section 302 by amending the definition of a non-conforming use to: Non-conforming use is any use legally existing at the time of enactment of this ordinance or any of its amendments, which does not conform to the provisions of this ordinance.

To amend Article V, Section 501.2 to A non-conforming use may be continued but may not be extended or expanded unless to a conforming use, except as permitted by the Zoning Board of Adjustment in accordance with the provisions of this Ordinance.

To amend Article V, Section 501.5 to Structures on a non-conforming lot can be expanded if the expansion meets current zoning.

Majority Ballot Vote Required.

Planning Board: Recommended. 5 votes in favor and no votes against.

Shep Kroner, Planning Board chair, said this ordinance streamlines the process of expanding a structure on a non-conforming lot by removing the need to go before the Zoning Board.

Article 3 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 1010 NO 377

Article 3 passes

Article 4: Third Zoning Ordinance Amendment Number 3: Equestrian Stables and Greenhouses Uses

Are you in favor of adopting Amendment Number 3 to Zoning Ordinance, Article III, Section 302 (Definitions) and Article III, Section 305 (Permitted Uses, Special Exceptions and Non-Permitted Uses) as follows:

To amend Article III, Section 302 by adding the definition of an *Equestrian Stable: Structure(s) and/or ground(s) whose principle use or purpose is for, but not limited to, the housing, shelter, feeding, care or exercise of equine animals.*

To amend Article III, Section 302 by adding the definition of a *Commercial Equestrian Stable: Any equestrian stable where the onsite animals are housed in one or more buildings for the purpose other than personal and/or onsite agricultural use of where more than four (4) animals total on the property are boarded for a fee or other considerations.*

To amend Article III, Section 305 by removing greenhouses and riding stables from the list of uses requiring a Special Exception in the R-1 and R-2 Zoning Districts and adding commercial riding stables to the list of uses requiring a Special Exception in the R-1 and R-2 Zoning Districts.

Majority Ballot Vote Required.

Planning Board: Recommended. 5 votes in favor and no votes against.

Mr. Kroner said this ordinance defines riding stables and makes a distinction between commercial and hobby stables. Commercial stables seeking permits will still need to go through a special exception process.

Questions/ comments: Jim Weldon, 17 Atlantic Avenue, expressed concern that abutting property owners could lose protections from large equestrian operations and asked how those property owners should proceed. Mr. Kroner said a commercial operation would trigger a special exception review that would look at the impact on abutters' property values, among other things.

Article 4 will appear on the official ballot as read.

Results of balloting March 8, 2016
YES 1071 NO 327
Article 4 passes

Article 5: Fourth Zoning Ordinance Amendment: Agriculture Ordinance Amendments

Are you in favor of adopting Amendment Number 4 to the Zoning Ordinance, Article V, Section 508 (Agriculture) to make minor clarifications within the ordinance and to add criteria to be used by the Planning Board when granting a Conditional Use Permit for accessory structures for agriculture when the structure is not located on the rear of the property?

Majority Ballot Vote Required.

Planning Board: Recommended. 5 votes in favor and no votes against.

Mr. Kroner said the Planning Board needed to clarify the difference between an agricultural structure planned for the front versus rear of a property.

Questions/ comments: Bob Landman, 34 Post Road, asked for the specific criteria. Mr. Kroner said the exact language was not available at the deliberative session. Mr. Landman asked if the language could be altered after town meeting. Planning Board member Phil Wilson said that though the exact language (which would not be changed) was not available it was similar to criteria for special exceptions, requiring a public hearing in which neighbors can come in and make their views known.

Article 5 will appear on the official ballot as read.

Results of balloting on March 8, 2016
YES 1007 NO 365
Article 5 passes

Article 6: Town Campus Project (By Petition)

To see if the Town of North Hampton will vote to raise and appropriate the sum of Six Million Five Hundred Thirty-one Thousand Four Hundred and Sixty-eight Dollars (\$6,531,468) for the construction of a Municipal Safety Complex to house both the Police and Fire/Rescue departments and a new Library, to demolish the old fire station and to renovate the old police station for Town Administration; such sum to be raised through the issuance of bonds or notes under the Municipal Finance Act (RSA 33); and, to authorize the Select Board to issue and negotiate such bonds or notes in accordance therewith and to determine the rate of interest thereon and the maturity and other terms thereof; and further, to raise by taxation and appropriate up to One Hundred Eighty-five Thousand Dollars (\$185,000) for the first year's

payment on said bond. The Safety Complex shall be built on town-owned land at the corner of Atlantic and Alden Avenues, Map 007, Lot 138, commonly referred to as the "Homestead Property;" and the new Library shall be constructed on town-owned land on Atlantic Avenue on which the old fire station is located. The total cost of this project is Seven Million Nine Hundred Seven Thousand One Hundred and Twenty-four Dollars (\$7,907,124). The balance of the cost shall be paid for by funds previously appropriated by the Legislative Body, in the amount of \$450,029, and funds raised by private donation, in the amount of \$925,627; and, to see if the Town will vote to accept and appropriate said private donations for the purposes herein described.

3/5ths ballot vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 6 votes in favor, no votes against, 1 abstention

Anne Ambrogi moved that Article 6 be placed on the ballot as written. Peter Robie seconded. Ms. Ambrogi said that when the petitioners felt strongly that the town should pursue the comprehensive plan for the municipal project, not just the safety complex as in Article 7. Renovations to the complex have been in the planning stages for 15 years. The petitioners feel strongly that this plan is the most cost effective way to address all needs, not just police and fire.

Questions/ comments: Pete Robie, 87 Exeter Road, said he is a builder who served on the most recent municipal complex committee and helped to cost out the project. Current municipal buildings are past their expected life span and things keep breaking down and needing to be replaced. Rather than addressing problems in small pieces, over time, this article is the most cost effective way to address the problems.

Jim Maggiore, Select Board chairman, said the Select Board choose to place this citizens' petitioned warrant article ahead of its own municipal complex article, agreeing it was the most cost effective way to address the town's needs. The municipal complex project received 51% of the vote last year, but not the necessary supermajority.

Michael Castagna, 13 Buckskin Lane, said he served on the last two committees that vetted the project. The facilities are inadequate; fixing everything at once is a concern from a cost standpoint. The committees looked at how to mitigate the cost. The final cost estimate is about a millions dollars too high, in his opinion.

Deb Sillay, 218 Atlantic Avenue, said 51% is close and lots of people were not aware of the issues. It is important to get out there with the information and truth about Article 6.

Larry Miller, 141 Mill Road, said the project has studied and planned for 15 years and the time to do it is now or we will waste more money waiting. The Select Board put this article ahead of their own because of the cost effectiveness and he was a signer of the petition too. Getting from 51% to 60% is about 150 more people. If the 45 year old furnace in the fire department breaks, for example, it will cost \$60,000 to replace. If you buy a lot of things you can negotiate the price all at once. We want a new library not a fixed-roof library that won't last. This town deserves better and can afford it.

Bob Landman noted that the donations that come with including the library will lower the overall cost. When the town has done something on the cheap, they have always regretted it.

Kelly Parrott, 2 Garrett Drive, Library Trustee, said the library trustees were fully in support of this article; it is the most cost effective plan for the library too, utilizing shared space. It is the best bet for taxpayers, as the library is committed to raising half its own needed funds.

Josh Jeffrey, 130 Exeter Road, said he served on the 5th committee, signed the petition, and is a civil engineer. He detailed structural deficiencies, particularly in the fire station and said we need to take care of the buildings now, as costs will not go down. He hoped when the article was approved there could be negotiations and cost savings.

Jeff Hillier, 3 Glendale Avenue, thanked Ms. Ambrogi for seeing the need and rallying petitioners in a respectful manner. He lives in the neighborhood and like a lot of his neighbors would prefer to see the library on the Homestead property and clearly remembers the property being purchased for that purpose. But he thinks this is the time, we need to pass the project this year and get on with it.

Phil Wilson asked if the Budget Committee member who abstained from recommending the project would speak about why he or she abstained. John Anthony Simmons said he was the member who abstained. He explained that he was a relatively new member of the committee who was still getting up to speed on the project and he wanted to defer to those who knew more. He believed that the location for the safety complex was wrong: the Homestead property was purchased for a library and the fire station belonged either on Route 1 or in its current location. He also thought it would be worthwhile to try to get the price down.

David O'Heir, 18 Old Locke Road, said he was on the committee and signed the petition and visited 2 or 3 other towns for comparisons and he felt this is the most efficient and practical plan and urged others to vote for it.

Jane Robie, 83 Exeter Road, said she supports Article 6, thinking of the greater good and the work of many citizens over many years. We should do this project now and use the facilities with pride.

Kari Schmitz, 101 Woodland, said this project has been vetted over 15 years and \$800,000 has been spent on the process. It is time to make the decision to move the town forward. She asked that interested voters reach out for more information and everyone please come out and vote.

Article 6 will appear on the official ballot as read.

Result of balloting on March 8, 2016
YES 709 NO 845
Article 6 is defeated

Article 7: Safety Center

To see if the Town of North Hampton will vote to raise and appropriate the sum of Four Million Three Hundred Four Thousand Eight Hundred Thirty-nine Dollars (\$4,304,839) for the construction of a Municipal Safety Complex to house both the Police and Fire/Rescue

departments on town-owned land at the corner of Atlantic and Alden Avenues, Map 007, Lot 138, commonly referred to as the "Homestead Property; said project also to include the demolition of the old fire station and the employment of a clerk of the works for the duration of the project; such sum to be raised through the issuance of bonds or notes under the Municipal Finance Act (RSA 33); and, to authorize the Select Board to issue and negotiate such bonds or notes in accordance therewith and to determine the rate of interest thereon and the maturity and other terms thereof; and further, to raise by taxation and appropriate up to One Hundred Fifty-five Thousand Dollars (\$155,000) for the first year's payment on said bond.

3/5ths ballot vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Not recommended. 4 votes to recommend, 4 votes not to recommend and 1 abstention.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Mr. Stanton reviewed the history of this article. After last year's municipal project did not pass, the Chauncey committee recommended doing the project in phases. In a split vote, the Select Board supported placing the safety complex on the Homestead property, beginning with the most needed project. The library trustees then came before the Select Board and said they would prefer and would support the previous plan for the entire municipal complex. If both Article 6 and Article 7 pass the March vote, it will be up to the Select Board to choose which project and they would prefer Article 6 now. Laurie Etela, 75 Exeter Road, presented the details of the architectural plan for the Safety Center. The building, height of two stories (lower than the original plan) with the bay doors on the side (not facing the street), would be the same if Article 6 passes.

Questions/ comments: Josh Jeffries asked if the trees visible on the plan would be planted to try to hide the building. Mr. Etela said the trees were existing and would remain, as would the stone wall.

Bob Landman spoke as a member of the Seacoast MPO, saying the traffic at the fire department now is unsafe for citizens on foot. The whole facility could have been placed on Route 1 years ago, before the Shaws complex was developed, but now there is nowhere else for the fire department to go.

Shep Kroner praised the fact that this architectural design was more in keeping with the character of the neighborhood.

Jeff Hillier asked about traffic through Alden and Glendale, as the sally port was on the west side in the previous plan. Mr. Etela said this plan has the sally port in back with no access to Alden.

(AT THIS TIME, THE MEETING ADDRESSED ARTICLE 27, LOCATED AT THE END OF THE WARRANT)

Article 7 will appear on the official ballot as read.

Results of balloting of March 8, 2016
YES 595 NO 954
Article 7 is defeated

Article 8: FY 2017 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Six Million Five Hundred Ninety-seven Thousand Two Hundred Eleven Dollars (\$6,597,211)? Should this Article be defeated, the default budget shall be Six Million Five Hundred Fifty Thousand Thirty-six Dollars (\$6,550,036), which is the same as last year, with certain adjustment required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Mr. Boesch recognized town administrator Paul Apple to summarize the budget via a Powerpoint presentation.

Charles Gallant, 112 Exeter Road, made a motion to restore \$70,955 to the budget, increasing the bottom line to \$6,668,166. Second by Bob Landman.

Mr. Gallant said if we don't compensate employees properly we have a chance to lose them to other towns. Mr. Landman said union workers get raises through collective bargaining. We should thank the good non-union staff we have with increases.

Questions/ comments: Phil Wilson said he was in favor of this amendment. He praised the work that kept the budget to just .7% over default, but it was irresponsible not to fairly compensate all employees. Salary increases for non-union employees were 1.7% cost of living plus additional funds up to 3%. Union workers get significant increases. For other employees, buying power and morale will erode, which may effect turnover. New recruits need higher compensation and there is a learning curve. He detailed his own experience in HR at Oracle: turnover costs a lot more than making pay competitive.

Robert Hamilton, chairman of the Budget Committee, reviewed a handout of the cuts the Budget Committee suggested to the Select Board's proposed budget. The proposed budget would have been a 7% increase over last year and the Budget Committee thought this was not responsible. Recommendations to bring the budget down to a 5% increase included not filling an open police officer position for half a year, allowing a deputy police chief to help

cover, and using money saved from health benefits to cover merit pay for non-union employees. He was opposed to the amendment.

Paul Apple said the proposed Select Board budget was not a 7% increase.

Kari Schmitz, a member of the Budget Committee, said the proposed budget was a little higher than the committee could support. How the funds are managed goes to the Select Board. The Budget Committee supports all employees and wants them to stay. It is a \$6.6 million budget. Last year the Select Board turned back \$50,000 to the general fund. There will be additional money in the budget that can be moved around.

Charles Gallant said the deputy police chief was hired as an administrator and should not have to cover for a patrolman.

Larry Miller referred to the Budget Committee handout detailing cuts from the original proposed budget. He detailed reasons the cuts should be reinstated. He asked to be given enough money to do what was needed; what is not needed will not be spent. The Budget Committee should oversee not micromanage. The \$12,500 was supposed to be available to increase pay of non-union employees which include the highway, police and fire chiefs, town administrator and assistant, public safety director, finance director, bookkeeper, town clerk and assistant. He was in favor of the amendment.

Rick Stanton said, as a Select Board and Budget Committee member, that he respectfully disagreed with Mr. Miller. Neither the Bud Com nor legislative body can change the bottom-line more than 10% and they cannot allocate line items. But it is responsible for the Budget Committee, when recommending cuts, to detail the structure of proposed changes. The SB can spend over line items to retain people if needed.

John Anthony Simmons said twice as much time was being spent discussing \$70,000 as \$7.9 million. The Budget Committee doesn't micromanage: they thought the proposed budget was too high. The town is a higher increase than the school this year. The vote should not be about the items cut but about what taxpayers can tolerate.

Phil Wilson said the Select Board cannot just move line items around responsibly, surpluses are not guaranteed, and the town needs to grow the fund balance to keep up with inflation. Think of the employees' point of view when they see managers getting decent increases and their increases are taken away.

Bob Landman said the town had a lot more employees than when he moved here in 1994 and reviewed some history of who was employed when. The town lost Planning and Zoning Secretary Wendy Chase this year when she was offered a 13% pay increase to work in the town where she lived. The \$70,000 is a cushion and we should trust selectmen to do the right thing. He supported adding the money back.

A vote was held by show of hands and the amendment passed.

Phil Wilson moved to restrict further amendments to the article. Second by John Anthony Simmons. The motion passed by a show of hands.

Article 8 will appear on the official ballot as amended.

Results of balloting on March 8, 2016

YES 904 NO 595

Article 8 passes

Article 9: Proposed Police Department Collective Bargaining Agreement

To see if the Town will vote to approve the cost items included in a three year collective bargaining agreement reached between the Select Board and the New England Police Benevolent Association, Local 211 which calls for the following increases in salaries, fringe and other cost items at the current staffing level:

Fiscal Year	Total of Cost Items	Estimated Increase
2017	\$1,332,237	\$169,209
2018	\$1,382,710	\$50,473
2019	\$1,420,288	\$37,578

And further, to raise and appropriate the sum of One Hundred Sixty-nine Thousand Two Hundred and Nine Dollars (\$169,209.) for Fiscal Year 2017, said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in year one of the new agreement over those that would be paid at current staffing levels.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Seconded by Larry Miller.

Larry Miller said he was on the negotiating team for the contract. He believes it is fair and rewards employees for being on the job and staying on the job. The department has lost officers and the value of officers has increased. Other towns are paying more.

Bob Hamilton said the Budget Committee is in favor of indexing town employees wage increases to resident wages in the Portsmouth Metropolitan Statistical Area. He recommended the town accept this contract.

Article 9 will appear on the official ballot as read.

Results of balloting on March 8, 2016

Yes 965 NO 546

Article 9 passes

Article 10: Road Resurfacing

To see if the Town will vote to appropriate the sum of Two Hundred Forty Thousand Dollars (\$240,000) for the purpose of resurfacing and reconstructing approximately 2.5 miles of road, withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose, and raising Two Hundred Ten Thousand Dollars (\$210,000) through taxation.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 10 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 1119 NO 385

Article 10 passes

Article 11: Lease Purchase of a Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement, for Forty-nine Thousand Five Hundred Dollars (\$49,500), for the purpose of leasing and fully equipping a police cruiser for the Police Department; and, to raise and appropriate the sum of Sixteen Thousand Five Hundred Dollars (\$16,500) for the first year's payment on the lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Jim Maggiore noted that Article 11 and 12 are identical but DRA recommended two separate articles. Vehicle efficiency increases allow getting another year (4 instead of 3) out of the vehicles. Sales of old vehicles go into the general fund as required by law. Mileage is not high on vehicles that are replaced but HOURS are.

Questions/ comments: Bob Landman asked if hybrid vehicles are possible. The Police Chief said he had not researched hybrids and he did not know other departments using them.

Article 11 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 866 NO 566

Article 11 passes

Article 12: Lease Purchase of a Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement, for Forty-nine Thousand Five Hundred Dollars (\$49,500), for the purpose of leasing and fully equipping a police cruiser for the Police Department; and, to raise and appropriate the sum of Sixteen Thousand Five Hundred Dollars (\$16,500) for the first year's payment on the lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Article 12 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 737 NO 683

Article 12 passes

Article 13: Purchase of SCBA Units for the Fire Department

To see if the Town will vote to raise and appropriate the sum of Fifty-eight Thousand Four Hundred Ninety-two Dollars (\$58,492) through taxation for the purchase of not more than ten (10) Self-contained Breathing Apparatus (SCBA) units for the Fire Department to replace existing units as part of an existing replacement schedule of equipment. The life expectancy of the SCBA units is approximately 10 years.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Fire Chief Michael Tully requested that the words "not more than ten (10)" be removed from the article. Mr. Boesch agreed. Rick Stanton said this is year 2 of a three-year replacement plan.

Article 13 will appear on the official ballot as amended.

Results of balloting on March 8, 2016

YES 1046 NO 391

Article 13 passes

Article 14: Purchase of Chest Compression System

To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Nine Hundred and Ninety-seven Dollars (\$14,997) to purchase an automatic chest compression system to be used to equip the North Hampton Ambulance, with the sum to be withdrawn from the Fire Department Equipment and Apparatus Fund and **no amount to come from taxation.**

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 14 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 1237 NO 209

Article 14 passes

Article 15: Retrofit of Existing DPW Truck for the Fire Department

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of refitting an existing town DPW vehicle for use as a forestry truck with the sum to be withdrawn from the Fire Department Equipment and Apparatus Fund and **no amount to come from taxation.**

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 15 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 1103 NO 326

Article 15 passes

Article 16: Lease Purchase of Medium Duty DPW Truck

To see if the Town will vote to authorize the Select Board to enter into a five-year lease/purchase agreement in the amount of Ninety Thousand Dollars (\$90,000) for the purpose of leasing and equipping a medium duty dump truck for the Department of Public Works; and to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000) for the

first year's payment on said lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 16 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 793 NO 620

Article 16 passes

Article 17: Purchase of Compactor

To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000) through taxation for the purchase of a used steam roller for use by the Highway Department to compact earth and other materials in the preparation of roads and culverts, and for other purposes. The Department currently leases a similar device on a regular basis, and the estimated return on investment for this purchase is approximately two (2) years.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 17 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 970 NO 457

Article 17 passes

Article 18: Lease Purchase of DPW Utility Pick-Up Truck

To see if the Town will vote to authorize the Select Board to enter into a five-year lease/purchase agreement in the amount of Fifty-five Thousand Dollars (\$55,000) for the purpose of leasing and equipping a utility pick-up truck for the Department of Public Works; and to raise and appropriate the sum of Eleven Thousand Dollars (\$11,000) for the first year's payment on said lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 18 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 777 NO 676

Article 18 passes

Article 19: Close the Mosquito Control Expendable Trust Fund

To see if the Town will vote to discontinue the Mosquito Control Expendable Trust Fund created in 2001. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. This article is contingent on the passage of the operating budget. If the operating budget does not pass, this article will be null and void.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Jim Maggiore said this is an annual expense so the Select Board wants to put it in the budget.

Article 19 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 975 NO 488

Article 19 passes

Article 20: Contribution to the Mosquito Control Expendable Trust Fund

To see if the Town will vote to raise by taxation and appropriate the sum of twenty-five thousand dollars (\$25,000) to be placed in the Town Mosquito Control Expendable Trust Fund (Capital Reserve #7)? This article is contingent on the operating budget failing. If the operating budget passes, then this warrant article is null and void.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Questions/ comments: Lisa Wilson, 9 Runnymede Drive, asked that voters be able to see that there are funds in the trust fund that this amount will be added to.

Rick Stanton moved that the article will include the words “the balance of which is \$51,279” after (Capital Reserve Fund #7) and before the question mark. Second by Jim Maggiore. The amendment passed by a show of hands.

Bob Landman said the new virus Zika makes him glad the money is moving into the regular budget.

Phil Wilson said he was in favor of the amendment but opposed to both articles because the money to fund mosquito control is so important it should never be accessible to selectmen to use to cover other costs.

Bob Hamilton said Stratham moved their mosquito control funds to the regular budget and ended up using them for something else one year.

Article 20 will appear on the official ballot as amended.

Results of balloting on March 8, 2016

YES 979 NO 483

Article 20 passes

Article 21: Contribution to the Health Benefits Stabilization Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) through taxation for deposit into the Health Benefits Stabilization Control Capital Reserve Fund for the purpose of stabilizing health benefit cost increases for employees.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 21 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 822 NO 632

Article 21 passes

Article 22: Contribution to the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) through taxation for deposit into the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to allow the Select Board to implement its Earned time Policy which is designed to limit the Town’s unfunded accrued leave liability. The Select Board is the agent to expend from the said Fund.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 22 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 721 NO 713

Article 22 passes

Article 23: Contribution to the Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Seventy-five Thousand Dollars (\$75,000) to be placed in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Questions/ comments: Bob Landman said there was a fund for clock repair. Paul Apple said repairs were needed on the roof where access is gained to the clock not to the clock itself so the fund did not apply. Woodwork needed repainting on the stone building as well.

Article 23 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 977 NO 482

Article 23 passes

Article 24: Contribution to the Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the Town Revaluation Capital Reserve Fund (Capital Reserve Fund No. 17). The purpose of this fund is to set aside sufficient funds to comply with the State of New Hampshire's requirement to perform a complete property revaluation every five (5) years.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Article 24 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 869 NO 549

Article 24 passes

Article 25: Creation of EPA Stormwater Expendable Trust Fund

To see if the Town of North Hampton will vote to establish an EPA Stormwater Compliance Expendable Trust Fund pursuant to RSA 31:19-a, for the implementation of a Municipal Separate Storm Sewer System (MS4) project required by an unfunded federal mandate of the Environmental Protection Agency to prevent harmful pollutants from being washed into local water bodies, to raise and appropriate the sum of sixty-thousand dollars (\$60,000) to add to the fund with \$40,000 to come from the unassigned fund balance, not from taxation, and twenty-thousand dollars (\$20,000) to be raised and appropriated from taxation; and further to name the Select Board as agents to expend from the Fund.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 7 votes in favor, no votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Mr. Stanton explained that money must be set aside for this unfunded mandate from the EPA, though it has not been implemented yet.

Article 25 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 908 NO 512

Article 25 passes

Article 26: Modify the Purpose of the Cable Access Television Revolving Fund.

Shall the Town modify the purpose of the Cable Access Television Revolving Fund to allow for the funding of information and internet technology equipment and program costs from not more than twenty-five percent (25%) of annual revenues from the receipt of Comcast Cable Franchise fees? This revolving fund was established in 2009 to fund community television,

cable access and the public information channel. The proposed change would permit, as a minimum, Town website redesign and maintenance. This

Article does not impact the tax rate.

Majority Ballot Vote required.

Select Board: Recommended. 3 votes in favor, no votes against.

Budget Committee: Recommended. 5 votes in favor, 2 votes against.

Richard Stanton moved that the article be placed on the ballot as written. Second by Larry Miller.

Jim Maggiore said 5% of residents' cable bill comes back to the town to pay for equipment and the station manager for Channel 22. The town website needs work so the Select Board is seeking to repurpose 25% of that money from residents' cable and internet access to address technology liabilities in town.

Questions/ comments: Wally Kilgore said the fees come only from residents' cable bills not internet. He was part of the negotiating committee for the current cable contract. Revenues from cable will diminish over time as people "cut the cord". Taking money from this fund will diminish the capacity of Channel 22 to do its job.

Bob Landman agreed funds will diminish and asked how much money is coming in. Paul Apple said there is \$188,909.36 in the fund.

Kathleen Kilgore, 220 Atlantic Avenue, asked if the article passes in March can 25% be removed immediately from that account and redirected for website redesign. Paul Apple said no, the board must wait till the next fiscal year and can only take up to 25% of annual revenue, which is \$40,000 to \$50,000 per year. What's in there now exists under the old regime. The money would only be used after Channel 22 is fully funded. Ms. Kilgore asked if funds can be directed to other IT areas. Mr. Apple said, yes, at the discretion of the board. Ms. Kilgore said there used to be a community newsletter mailed to residents 4 times per year. The newsletter is now electronic. Residents who are not tech savvy only get information from Channel 22. It would be a shame if those services were cut.

Wally Kilgore proposed an amendment to reduce the percentage from 25% to zero. Mr. Boesch said he could not accept that because it would render the article meaningless. Mr. Kilgore proposed an amendment to reduce the percentage to 5%. Second by Kathleen Kilgore.

Bob Landman said 5% would not be enough to do the website. He would consider 15%.

On a vote by show of hands the amendment failed.

Rick Stanton moved to restrict reconsideration of all previous articles not already restricted. Bob Landman second. Vote passed on a show of hands.

Article 26 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 852

NO 559

Article 26 passes

(Note: Article 27 was considered out of order, after Article 7 and before Article 8)

Article 27: By Petition: Transfer of Homestead Property

To see if the Town of North Hampton will vote to transfer by deed the property known as the Homestead Property on Atlantic Avenue to the Library Board of Trustees for the purpose of locating the Library on said property in the future.

Majority Ballot Vote required.

Select Board: Not recommended. No votes to recommend. 3 votes to not recommend.

Wally Kilgore, 220 Atlantic Avenue, moved to place Article 27 on the ballot as written. Second by George Chauncey.

Mr. Boesch recognized Mr. Kilgore, a petitioner of this article. Mr. Kilgore said the Homestead property was originally purchased for a new library. The vote in 2004 was 722-571. The petition seeks to return the property to its intended use.

Questions/ comments: Shep Kroner asked what would happen if all three articles related to the municipal complex pass. And what would stop the library trustees from flipping the property for a profit.

Mr. Boesch recognized Paul Apple, town administrator, who explained that if there was a conflict in articles then the Select Board guided by the state DRA would decide. Under New Hampshire law the library trustees do not have the authority to hold real property.

Larry Miller said that when the Homestead property was acquired the article did not state its intended use. The chairman of the library trustees is in favor of a new library in the complex where the fire station is now not on the Homestead property. The library trustees showed leadership deciding to be part of the community not isolated. He said he will vote against this article.

Susan Leonardi, 10 Birch Road, library trustee, said Article 6 is most cost effective for the library. A stand alone building would be a more costly endeavor and architectural plans would have to be changed.

David O'Heir said minutes from the Select Board meetings at the time showed that the reason to acquire the property was to expand the complex in accordance with the town's long range plan, with the library potentially sited there as an example.

Harold Mailhot, Glendale Road, said he wanted to see the library on the Homestead property. The conversation at the time of that vote was for the library sited there and that is why people voted for it. He was concerned that the opening onto Alden could change and fire and police vehicles traveling through that neighborhood could hurt or kill someone walking there.

Larry Miller said the design includes to entrance or exit onto Alden and police and fire would only be in that neighborhood to give service.

Deb Sillay said she lives across the street and it is dangerous to walk between the town offices, Joe's, the library and the police and fire stations now. She supports Article 6. A Safety Complex on the Homestead lot will be an improvement on what she has seen in recent years like SWAT team practice and Jaws of Life practice on old cars. She liked the design of the new building and said it feels like home.

Don Gould, Fern Road, asked that if by law the trustees were not permitted to own that property should he conclude as a voter that the article will not be implemented if it passes. Paul Apple said that in his and town council's judgment, according to state law, the deed cannot be transferred. As for confirming the intent of the article to reserve that land for the library, he was not sure.

John Anthony Simmons, 54 Walnut Avenue, reminded those present of the Cherry Road dump issue from a number of years ago and how plans were halted when neighbors did not want it. He said he was listening to people in the neighborhood who did not want the Safety Complex on the Homestead property.

Pete Robie said in his talks with police and fire the last thing they wanted to do was go through that neighborhood.

Jim Maggiore asked if a police or fire spokesman could discuss their control of traffic lights. Mr. Boesch recognized Michael Tully, fire chief. Mr. Tully said their vehicles were equipped to change the lights at Atlantic and Route 1 and there would be no benefit traveling through that neighborhood.

Shep Kroner said he knew the ground rules when he purchased his property on Cedar Road and so he did not oppose projects that increased traffic in his neighborhood.

Jim Maggiore moved to restrict reconsideration of Articles 1 through 7 and 27. Second by Larry Miller. Passed on a show of hands.

Article 27 will appear on the official ballot as read.

Results of balloting on March 8, 2016

YES 488 NO 948

Article 27 defeated

Article 28: Other Business

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

Mr. Boesch said Robert Hamilton was not seeking reelection to the Budget Committee and thanked him for 10 years of service. Applause from those in attendance. Mr. Hamilton thanked the residents of North Hampton for the opportunity to know how the town works.

Paul Apple acknowledged the work of Channel 22 station manager John Savastano and his cable crew in setting up and recording the meeting.

Mr. Boesch adjourned the meeting at 1:37 p.m.

Given under our hands and seals this eleventh day of January, in the Year Two Thousand and Sixteen.

THE NORTH HAMPTON SELECT BOARD

Jim Maggiore, Chair

Larry Miller, Vice Chair

Rick Stanton, Member

A TRUE COPY.

ATTEST:

Susan Buchanan, Town Clerk

CERTIFICATE OF POSTING

January 22, 2016

I do hereby certify that on the twenty-second day of January, 2016, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices, the Town Hall and the Town Clerk's Office and at the North Hampton Public Library, all being a public places in the Town of North Hampton.

THE NORTH HAMPTON SELECT BOARD

Jim Maggiore, Chair

Larry Miller, Vice Chair

Rick Stanton, Member

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

The past year saw a small increase of 28 additional permits (511 to 539) issued during the fiscal year 2016.

Building Inspector Glen Bosworth has performed over a thousand inspections this year and this office has fielded as many phone calls and contacts with the public assisting with questions about their property, zoning issues, complaints, as well as working with multiple state agencies such as the Department of Environmental Services (DES) Wetlands Bureau, Bureau of Food Protection, and the State Fire Marshal's Office.

This office has also assumed various facilities maintenance duties to keep the town offices running as efficiently as possible. The town buildings are of various ages and each has specific issues due to their age which require monitoring each for periodic maintenance to each of the different buildings. I also had the pleasure of working closely with former Police Chief and Emergency Management Director (EMD) Brian Page on our last project together which was the purchase and of an 80KW generator to replace the 15KW generator which provided very limited power. After Brian retired his replacement Fire Chief Michael Tully assumed the duties of the EMD, and assists this office when necessary.

The new generator completely powers the Police and Fire Departments as well as the town offices on the second floor. The 15KW generator was relocated and installed at the town's Highway Department on Airport Road. We also installed a 20KW generator for the Historic Town Hall, as Channel 22 records meetings and has been used to broadcast messages to residents during weather related emergencies. The North Hampton School 200KW emergency generator is also the towns responsibility, and is critical to the school functioning.

Fire Chief/EMD Tully having working knowledge of the generators was crucial when I was out on extended medical leave in the beginning months of 2016. Since Chief Tully took command, the cooperation between the Fire Department and this office has brought life safety inspections to a new level.

I would be remiss not to mention the unsung heroes of the Highway Department who have assisted this office with men and equipment without hesitation regardless of the task, and were instrumental in the installation of the generators and the soon to be installed septic systems.

My thanks to all of my coworkers as this office is but a part of the overall function of the services provided to the residents.

2016 Building Permits Issued

Type of Construction	Residential	Commercial	Total
New Home/Structure	13	1	14
Remodel	86	15	101
New Mobile Home	2	0	2
Demolition	3	3	6
Electrical	134	33	167
Plumbing	32	16	48
Mechanical	115	23	138
Accessory Structure	18	5	23
Pools	5	0	5
Septic	22	2	24
Signs	1	8	9
Other	0	0	2
Totals	431	106	539

If you have any concerns, or questions please feel free to contact this office at 964-8650, or email me at kkelley@northhampton-nh.gov

Sincerely,
Kevin Kelley

Report of the North Hampton Fire & Rescue Department

In 2016, the North Hampton Fire & Rescue Department was able to reach a long-term goal of four paramedics, one on each of the four fire department shifts. This goal allows us to provide the highest level of emergency medical care through a highly trained staff of full-time firefighters, augmented by a dedicated group of pay-per-call personnel 24 hours a day, seven days a week.

With the retirement of Public Safety Director Brian Page, the department gained the opportunity to promote Lieutenant Jason Lajoie to Deputy Chief of the Department. In addition, firefighters Adam Mills and Zachary Greenbaum were hired to fill open firefighter positions within the department. Your fire and rescue department is now running at full staff and prepared to handle a myriad of emergent situations within our community.

The department would like to take this opportunity to thank Director Page for his many years of service within the community. His knowledge and experience will be missed.

Currently the department is working with other groups in the town, county, and the State of New Hampshire to update the Hazard Mitigation Plan and the Emergency Radiological Response Plan. Both plans completion are expected in the summer of 2017.

A rise in emergency responses brings the department to our highest number to date. The call breakdown is as follows:

Structure Fires	17	CO Emergencies	23
Fires Not Involving Structures	21	Fire Alarm Activations	81
Vehicle Fires	5	Motor Vehicle Accidents	150
Good Intent	56	Severe Weather	1
Public Assists	60	Ambulance Assists	200
Outside Fires	14	Structure Weakened or Collapsed	1
Smoke Oder Investigations	17	Water Rescues	2
Water Problem	10	Medical Aid	486
Hazardous Condition	44	Cover Assignments	11
Total	1199		

Equipment and apparatus continue to be updated with the final request of funding for Self Contained Breathing Apparatus on the proposed warrant in 2017. A Lucas 2 CPR Chest Compression System was purchased in 2016, and is currently in service on the ambulance. This unit aids in assisting cardiac arrest situations.

The repurposing of a highway vehicle to be used as a forestry truck for the Fire & Rescue Department is currently under construction with an expected completion date of spring 2017. This truck will serve the Town of North Hampton as a Forestry unit for many years to come.

The members of the North Hampton Fire & Rescue would like to thank the citizens for their continued support. Should you have any questions or concerns, please do not hesitate to contact us or join us for our bi-monthly "Coffee with Seniors" program. Dates will be published on the North Hampton website calendar.

Respectfully Submitted,

Michael J. Tully
Chief of Department

Report of the North Hampton Police Department

Fiscal Year 2016 was a challenging year. The department is approved for twelve positions, but the police department continued to struggle to get back up to full staff. We entered the fiscal year in July 2015 with two vacant positions and one officer in training. An officer in training is an officer that does not work solo duty until they have completed the 16-week police academy for certification as well as the 12-week field training program with veteran officers at the North Hampton Police Department. Sometimes this length of time can be longer depending upon the start of the police academy. In the beginning of August 2015, we had one officer in training and one vacant position. In the beginning of September 2015 we had one officer in training and two vacant positions. An officer resigned to pursue his education, but agreed to stay on part-time to help out occasionally until the department was back to full staff. In the beginning of October 2015, we had one officer in training and three vacant positions. A vacant position was created by the unexpected death of long time officer Peter Cormier on October 3, 2015 who suffered a heart attack while at home off duty. This was a huge loss to the department. In the beginning of December 2015 we had three officers in training, and one vacant position. In the beginning of March 2016, we had three officers in training, and two vacant positions. An officer resigned to go to another agency. In April we had one officer in training and three vacant positions. We ended the fiscal year in June 2016 with one officer in training and down three positions.

As a result of the shift hours left open created by the officers in training and vacant positions, many hours were filled with overtime to ensure that the town received the services and coverage that it has come to expect. However, there is a balancing act of filling overtime for shifts while also trying not to tire out personnel. In addition to the officers in training and vacant positions, officers naturally still had vacation and sick leave that was used further reducing the available personnel for shifts. It is expected that by the beginning of January 2017, the North Hampton Police Department will be back up to full staff, and by the end of August 2017 all officers working solo duty.

In March 2016, Deputy Chief Steven Janvrin was promoted to his position. He has done an outstanding job since beginning his new position. He and Sgt. James Russell have run the hiring processes. A hiring process for a police officer can take several weeks and months. Not all candidates will make it through a process, resulting in repeating the process with another candidate thereby further delaying hiring.

I would like to remind residents that in 2011 the department added a Prescription/Non-Controlled Drug Drop Box in the lobby of the police department. This is not for controlled drugs such as marijuana, heroin, cocaine and the like, but instead is for prescription medication that is expired or no longer needed. Please refer to the police department website for instructions how to package prescription and non-controlled drugs for drop-off into the drop box.

I would like to thank the members of the North Hampton Police Department for jobs they do and the sacrifices that they have made while staffing has been low.

I would also like to thank the residents of North Hampton for their support of the police department. If there are any questions or concerns we encourage you to stop by and speak to us.

Respectfully,

Michael E. Maddocks
Chief of Police

Report of the Department of Public Works

2016 proved to be another productive and challenging year for the Public Works Department. Mother Nature gave us a break in 2016. The region experienced average temperatures and precipitation amounts for the first time in 4 years. In 2016, we had 21 winter events requiring plowing and/or roadway treatment. Seasonal rain events caused slippery roads during the winter season. During this time of the year, our main focus at the highway department is to keep our roads safe for the traveling public.

Catch basins and culverts were cleaned during the spring season. A road reclamation and paving project was completed on Birch and Elm Rds. An asphalt shim was installed on Garrett Road. The library parking area and front entry driveway were replaced at the stone building.

The highway department is responsible for the maintenance of approximately 33 miles of roadway. We continued our summer roadway maintenance program including; mowing, street signs, pavement marking, litter pick up, pavement repair, and trimming. The department provides maintenance for the municipal buildings, grounds, and common areas at various locations in town.

The North Hampton highway department hosted two successful bulky waste collection days this year at the brush facility. The recycling center continues to sort, bail, and load materials for market. A total of 166 tons of various materials were recycled at the center in 2016. Residents also recycled 529 tons of material curbside in 2016. The residents of North Hampton, with the combined tonnage from the center and curbside, recycled 39 percent of its waste in 2016. This total is up 3% from the previous year. The Brush/ Compost area continues to process yard wastes such as brush, leaves, and garden materials. The center is open 8:00 AM – 4:30 PM on Saturdays from April to November. Wood chips and ready-to-use compost are available to residents for their personal use.

North Hampton residents participated in the annual household hazardous waste day sponsored by the Southeast Regional Refuse Disposal District held at the Brentwood Highway Department in September.

I would like to thank the entire public works team for their dedication and hard work in performing the duties of the department. The staff appreciates and would like to thank the residents of the Town of North Hampton for their continued support of the Public Works department.

We look forward to providing quality service to the community of North Hampton in the upcoming year.

Respectfully submitted,

John Hubbard, Director
North Hampton Public Works

Report of the Recreation Department

Our Mission: To enhance the quality of life for all citizens, regardless of age, in our community by creating strong partnerships and providing a variety of recreational activities, special events and services that encourage life-long learning, fitness, and fun.

The North Hampton Recreation Commission is a volunteer citizen group responsible for recommending policy regarding the development and operation of a well-balanced system of parks, programs and special events. The Commission meets monthly and its members include, Dale Rochford, Danielle Strater, Diane Andrews, Mike Sullivan and Liam Needham. An incredible thank you is in order for their efforts and continued support.

Among the wide variety of programs that the Recreation Department offers include, Piano lessons, Smart Tennis for both adults and children, Summer Adult Coed Softball League, Coyote Club, Sagamore's First Tee Program, Chess Club, Programs for Active Senior Adults (PASA), Little Nippers Soccer, Surf Lessons with Cinnamon Rainbows and North Hampton P.E., Marine Science with Seacoast Science Center, and Lego Club, just to name a few.

Halloween was a blast this year. A big Thank You to the North Hampton Fire Department for hosting the event and making it a success for the kids who really enjoy coming to see the trucks. The costumes were outstanding. The North Hampton Professional Fire Fighters Union Local #3211 for their continued efforts to the Town Skating Rink. December 2015 through February 2016 were very warm but the rink saw plenty of use when it was open. We are looking forward to a nice cold winter this year for expanded use of the skating rink. Thank You to North Hampton Home Depot for their continued support through donations of materials for the rink.

In December, the Town held its annual Breakfast with Santa event. The folks from the Newington IHOP served pancakes with all the sides! Over 100 children of all ages whispered their wish lists to Santa himself while parents were able to snap many pictures. Philbrick's Fresh Market donated their delicious coffee for the event as well. Thank you to the Recreation Commission for your assistance in creating a wonderful memory and experience for the children. A special Thank You also goes out to Santa this year; the children really appreciate the extra trip down from the North Pole.

Our Summer Rec Camp program was once again successful, we changed things up again with some new field trips and all of the kids had a phenomenal experience. Our fourth annual End of Summer cookout was a fun time with many families enjoying hamburgers and hot dogs on a beautiful day to end the Summer Rec Camp! Thank you to all the families, without you summer in North Hampton wouldn't be the same.

Additionally, the Recreation Department would like to thank all of the Town Departments including; Public Works, Fire, Police, Library, Planning/Zoning, Administration & Building for all of their team efforts. We would especially like to thank the North Hampton School Board, Rich Boardman, Tracey Griffenhagen, Maribeth Driscoll, Kelly Ford, and Jon Gamache for assisting in promoting partnerships with the community and for the usage of the school facilities in which many of our quality programs are housed. These important partnerships assist the Recreation Department to improve the quality of life for all of North Hampton's residents.

Respectfully,
Jim O'Hara
Recreation Director
603.964.3170

Report of the Welfare Department

The Welfare Department assists North Hampton residents unable to provide for their own documented shelter, food, medication, utility or other emergency needs. It provides assistance to qualified individuals and promotes self-reliance through guidance and referrals.

The Town provides emergency assistance to individuals and families who “are poor and unable to support themselves” (NH RSA 165). By law, any North Hampton resident expressing a need for help may file an application for assistance. As long as NH RSA 165 remains in effect, the Town will always be exposed to this variable cost of liability.

Welfare recipients are required to apply for other programs, make specific payments with their income, and document an active job search.

While most welfare recipients are unable to do so, the law requires them to make reimbursements for town assistance when they are financially able.

Welfare Department services include:

- Determining qualified applicants, processing requests for service and making referrals;
- Administering emergency assistance vouchers based on New Hampshire law and the Welfare Guidelines adopted by the North Hampton Select Board;
- Monitoring changing federal/state law and regulations.

Respectfully submitted,

Janet Facella

Report of the North Hampton Public Library Trustees

The North Hampton Public Library Board of Trustees would like to thank the North Hampton community, Friends of the North Hampton Public Library, library patrons, staff members and taxpayers for their continual support and encouragement as the Board strives to keep the library building, print and digital resources, and programming not only relevant, but accessible and valuable to all members of the North Hampton community. This year proved challenging with many staffing changes, building maintenance issues and questions about how the library and town buildings should be addressed. The library and its staff members did persevere and continue to provide new programming, new digital and print resources, and events for our teens, children and adults.

Several staffing and Board changes took place this year. In September Assistant Director/Children's Librarian, Lorreen Keating left for Tracy Memorial Library in New London after 15 years of service to the North Hampton Public Library. We wish her the best as she continues serving the library and working with children in a different community. Connie Margowsky became our new Youth Services Librarian in charge of all the programming for children 0-18 years of age. She has done an amazing job with introducing new programs, building our teen collection, focusing on community outreach and working with the school and other community organizations. In December, NHPL launched a new website design. Thank you-Barbara Dewing and Marcia Gagnon for all the hard work. Our site looks clean, professional and is easy to navigate. In March our library supporter and friend, John Kollmorgen ended his 6-year service to the community of North Hampton as a Trustee. We thank him for his time, dedication and continued support for all things library. Linda Sherouse also resigned from the library. She began her work at the public library in 2010. We sincerely appreciate her dedication to library and community. We wish her the best in all her future endeavors. Marge Schreier stepped in to help out and eventually joined our staff. We have enjoyed having her assist in the day to day activities in the library. After the 2016 March election, we welcomed Judy Day to the North Hampton Public Library Board of Trustees.

The library tackled many building maintenance issues this year including air quality testing, electrical repairs to the restrooms, parking lot issues, and cleaning carpets. Roof leaks were repaired. Some electrical work was done replacing vestibule lights with LED and outside lights as well and our Exit signs were repaired. Some of the ballasts in the main room were also replaced. New chairs were purchased for our multi-purpose room thanks to the Dan & Blythe Brown Foundation. In May, we began a library makeover to help staff and community morale after the Town Campus Project was defeated in the 2016 March Election. Walls were painted, new solar blinds were purchased, the collection was weeded, rooms decluttered and a pod was purchased to help the library store materials when not in use. The attic was organized and the staff worked hard to make creative adjustments to our library spaces for programming, display and soft seating. Please stop in and check it out!

The North Hampton Public Library Trustees began 2016 working with community members and Town officials in support of a new library and cultural center for the town of North Hampton as part of the Town Campus. For the second year, the Town Campus Project was defeated in the March Election. We continue to see our role as one that supports the mission of the North Hampton Public Library. We will strive for solutions to the library building and continue supporting the mission of the library. Learn more about the library's resources or how individuals volunteer and organizations contribute, please contact nhpltrustees@gmail.com

The mission of the North Hampton Public Library is to meet the evolving educational, cultural, informational and recreational needs of the community of North Hampton by providing library resources and services. The library, as a community gathering place, strives to acquire materials, plan programs, and provide services that reflect an understanding and consideration of the community served. The library will offer a welcoming environment, with concern given for all ages, backgrounds, interests, abilities and levels of education.

North Hampton Public Library Trustees
Susan Leonardi, Chair
Kelly Layman Parrott, Secretary
Judy Day, Treasurer

North Hampton Public Library Town Report FY16

Circulation	
Adult Books	11900
Downloaded books to devices	2014
Juvenile Books	15484
Periodicals	1056
Audio Books	1965
Downloaded audio books to devices	886
Videos & DVD's	6578
Educational Toys & Kits	303
Loans from other libraries	544
Database Usage	1426
Museum Passes	325
Games	215
E-Readers	10
Misc	147
Total Circulation FY2016	42853
Collection	
Materials in the collection as of 7/1/2015	36562
Materials deleted from collection	-4664
Materials added to collection	2581
Materials in the collection 6/30/2016	34479
Other Statistics	
Number of Patrons as of 7/1/2015	3443
Number of Patrons as of 6/30/2016	3594
Meetings held at the library	329
Public Computer Usage	2435
Museum and other Passes used	325
Volunteer hours	142
Financial Report - Appropriated Funds	
Opening Balance July 1, 2015	\$ 59,618.61
Receipts:	
Town Appropriation	\$ 377,150.00
Other Income - Copier	\$ 1,714.75
Interest Income	
Other	\$ 99.02
Total Receipts	\$ 378,963.77
Expenditures	
Salaries, benefits, taxes	\$ 278,780.97
Programs	\$ 5,647.59
Operations	\$ 22,366.60

Facility	\$ 11,790.26
Utilities	\$ 10,987.94
Media	\$ 36,443.80
Total Expenditures	\$ 366,017.16
Encumbered balance	\$ 19,607.00
Unencumbered Balance on hand June 30, 2016	\$ 79,225.61

Financial Report - Non-Appropriated Funds

Opening Balance July 1, 2015 **\$46,173.21**

Receipts:

DVD Overdue Fines	\$ 1,413.99
Conscience Jar Donations	\$ 836.76
Book Sales	\$ 504.35
Copier Income	\$ 1,714.75
Reimbursements from Operating Account & Misc.	\$ 1,683.43
Fax Transmittals	\$ 27.95
Friends of the Library reimbursements for materials/programs	\$ 148.46
Nonresident fees	\$ 90.00
Anticipated Funds - Donations	\$ 12,341.10
Fund-raising (Summer Reading Program)	\$ 276.50
Unanticipated donations	\$ 508.39
Other income/postage	\$ 6.06
Damaged/lost materials reimbursement	\$ 463.28
Materials sold/Summer Reading Program etc	\$ 440.93

Total Receipts **\$ 20,455.95**

Expenditures

Audio Books, DVD's	
Books	\$ 15.00
Programs & program supplies	\$ 3,009.32
Supplies & equipment	\$ 4,267.41
Administrative Expense	\$ 508.17
Leased Equipment	\$ 3,328.65
Postage	\$ 231.60
Conferences	\$ 185.99

Total Expenditures **\$ 11,546.14**

Balance on hand June 30, 2016 **\$ 55,083.02**

Invested Funds

Opening Balance July 1, 2015	\$ 303,226.97
Invested funds held by the library	\$ 19,116.98
Interest on library invested funds	\$ 1.55
NHPL & CC Foundation	\$ 293,178.00
Total Invested Funds held by the library and foundation- Balance ending 6/30/2016	\$ 312,296.53

Capital Reserve Library Fund (raised by taxation and held by town)	\$ 262,856.72
Interest earned on Capital Reserve (held by town)	\$ 400.23

Report of the North Hampton Public Library Director

The library has weathered another year, figuratively and literally. In 2015 the library got a new roof, which will hopefully prevent the problems of previous years during the winter with ice dams and insulation issues beneath the roof.

The library would like to thank all the volunteers and others who have supported the library. We'd like to thank the Garden Club for helping to beautify the library landscape the summer of 2015. We'd also like to thank the Friends of the Library for providing support for many library programs, and financing most of the museum passes that provide wonderful cultural experiences for so many in our community.

We had a Harvest Moon Festival and hosted a sky watch for the total lunar eclipse in September of 2015 with the New Hampshire Astronomical Society that was an incredible experience for all to observe. We were able to use the library telescope as well as those brought by the NHAS.

Another notable program the library hosted was sponsored by NH Humanities. Jose Lezcano performed Latin American guitar in September of 2015 at the Town Hall. The library teamed up with Seacoast Academy of Music to host a series of musical programs in the Seacoast area that were entertaining and very enjoyable, and the library hosted Harriet Tubman March 1st for an enlightening historical look at her participation in the Civil War. Gwendolyn Prezutti portrayed Harriet Tubman as part of this NH Humanities presentation. North Hampton's John Perrault helped us celebrate National Poetry Month by presenting an evening in poetry and song on April 28th. These were just a few of the 112 programs that enriched the lives of those who attended. The youth in North Hampton also enjoyed 102 programs this past year, and our meetings rooms were used an additional 115 times by other groups.

The library was able to acquire Value Line for investment research for our patrons to use online. A link on our web site makes it easy to sign up to check investments. We also acquired Transparent Language for online learning of new languages, and continue to offer Ancestry Library Edition for genealogy research within the library. New chairs were purchased for our meeting room made possible by a grant from the New Hampshire Charitable Foundation.

Youth programs continue to be a mainstay for so many in the community with story time, after school book groups, the Polar Express party in December, and many other programs that make up over 100 programs per year for our children. We mourned the loss of a staff member and friend, Jolynn Wilson who passed away August 1, 2016. Jolynn served the library community with grace and positive energy for almost 5 years. We will miss her greatly, as will so many others in the community.

The library received a generous bequest from Sally Marcotte, who passed away in August of 2015. Sally loved the library, and will be greatly missed as well. The library also received two children's books in her honor.

As you review the yearly statistics, circulation shows little change, and while usage of electronic resources increases, the use of physical paper books has not declined significantly. Use of digital resources continues to increase, as does circulation of games and kits. While the nature of information gathering and dispersal may change, the role and nature of libraries has not changed. We still need a central gathering space for all ages, and the tools available to meet the educational, cultural, and entertainment needs of the community. The library does this in a way that endeavors to serve all, regardless of age, economic situation, or other circumstances. We thank all in the community for your continued support.

We'd also like to thank the library trustees for the many hours of service they give on behalf of the community. Without their support the library would not function as it should. We look forward to another year serving the great community of North Hampton.

Respectfully submitted,

Susan Grant, Director



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: NORTH HAMPTON

County: ROCKINGHAM

Report Year: 2016

PREPARER'S INFORMATION ?

First Name

Susan

Last Name

Buchanan

Street No.

237

Street Name

Atlantic Ave

Phone Number

(603) 964-6029

Email (optional)

sbuchanan@northhampton-nh.gov



Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2015	Year: 2014	Year: 2013
Property Taxes	3110		\$1,980,284.37		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$841.01		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$7,754.45)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2015	
Property Taxes	3110	\$8,861,025.00	\$9,044,999.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$127,750.00		
Yield Taxes	3185	\$2,155.42		
Excavation Tax	3187			
Other Taxes	3189			
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2015	2014	2013
Property Taxes	3110	\$17,551.32			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$0.36	\$35,567.38		
Interest and Penalties on Resident Taxes	3190				

Total Debits		\$9,000,727.65	\$11,061,691.76		
---------------------	--	-----------------------	------------------------	--	--



Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2015	2014	2013
Property Taxes	\$4,249,144.62	\$10,919,357.12		
Resident Taxes				
Land Use Change Taxes	\$127,750.00			
Yield Taxes		\$841.01		
Interest (Include Lien Conversion)	\$0.36	\$32,798.38		
Penalties		\$2,769.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$99,985.25		
<input type="checkbox"/> <input type="text"/>				
<input type="button" value="Add Line"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2015	2014	2013
Property Taxes		\$5,576.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<input type="checkbox"/> <input type="text"/>				
<input type="button" value="Add Line"/>				
Current Levy Deeded		\$365.00		



New Hampshire
 Department of
 Revenue Administration

2016
MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2015	2014	2013
Property Taxes	\$4,635,921.98			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$2,155.42			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$14,244.73)			
Other Tax or Charges Credit Balance				
Total Credits	\$9,000,727.65	\$11,061,691.76		



Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2015	Year: 2014	Year: 2013
Unredeemed Liens Balance - Beginning of Year			\$154,766.33	\$111,524.45
Liens Executed During Fiscal Year		\$107,454.21		
Interest & Costs Collected (After Lien Execution)		\$369.43	\$9,775.68	\$21,921.28
-				
<input type="button" value="Add Line"/>				
Total Debits		\$107,823.64	\$164,542.01	\$133,445.73

Summary of Credits

	Last Year's Levy	Prior Levies		
		2015	2014	2013
Redemptions		\$16,880.66	\$99,636.66	\$67,115.03
-				
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190		\$369.43	\$9,775.68	\$21,921.28
-				
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens			\$973.15	\$4,720.75
Liens Deeded to Municipality			\$652.05	\$11,986.52
Unredeemed Liens Balance - End of Year #1110		\$90,573.55	\$53,504.47	\$27,702.15
Total Credits		\$107,823.64	\$164,542.01	\$133,445.73



1. CERTIFY THIS FORM

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	Date
Susan	Buchanan	07/12/2016

2. SAVE AND EMAIL THIS FORM


Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

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 Signature and Title

Report of the Town Clerk for Year Ending June 30, 2016

Dog License-Due State	\$1,692.00
Marriage-Due State	\$941.00
Death & Birth-Due State	\$11,037.00
Boat Registration-Town Fee	\$2,574.80
Boat Registration-Town Clerk Fee	\$845.00
UCC Filing	\$900.00
Filing Fees	\$6.00
Return Check Fee	\$663.00
Motor Vehicle Permits	\$1,302,582.29
Motor Vehicle Titles	\$2,460.00
Motor Vehicle Agent Fee	\$20,115.00
E-Reg Cart Fee	\$1,287.00
TC/TX Copies	\$25.00
Dog Licenses	\$3,658.50
Dog License Fines-\$25.00	\$250.00
Dog License Penalties-\$1.00	\$114.00
Marriage License Fee \$7.00	\$154.00
Death & Birth Certificate-Town	\$10,613.00
Other Licenses & Permits	\$54.47
Dump Sticker	\$179.00
Beach Sticker	\$17,728.00
Transportation Tax	\$34,560.00
Grand Totals	\$1,412,439.06

Number of Motor Vehicles Registered	6903
Number of Dogs Licenses Issued	769
Number of Marriage Licenses Issued	44

Respectfully Submitted,
Susan M Buchanan
Town Clerk/Tax Collector

**Town of North Hampton
Treasurer's Report
FY2016**

<u>Financial Institution</u>	<u>Title</u>	<u>Account Type</u>	<u>Beg. Balance</u>	<u>Deposits & Interest</u>	<u>Withdrawals</u>	<u>End. Balance</u>
Citizens Bank	Town of North Hampton	Municipal Checking	\$ 3,718,354.32	\$ 24,926,710.69	\$ 24,355,310.15	\$ 4,289,754.86
Optima Bank	Town of North Hampton	Public Funds Money Market	\$ 100,052.40	\$ 301.43	\$ -	\$ 100,353.83
TD Bank	Asset Forfeiture Funds	Escrow Direct	\$ 2,006.69	\$ 2.79	\$ -	\$ 2,009.48
TD Bank	Information Technology CR	Escrow Direct	\$ 35,002.73	\$ 17,312.27	\$ 52,315.00	\$ -
TD Bank	Disbursement Account	Escrow Direct	\$ -	\$ 0.78	\$ -	\$ 0.78
Citizens Bank	Investment Account	Municipal Concentration	\$ 4,136,034.91	\$ 4,006,695.67	\$ 6,000,000.00	\$ 2,142,730.58
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 125,000.00	\$ 596.61	\$ -	\$ 125,596.61
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 312,544.53	\$ 1,204.55	\$ -	\$ 313,749.08
Optima Bank	Town of North Hampton	Certificate of Deposit	\$ 312,577.91	\$ 2,111.19	\$ -	\$ 314,689.10
Granite Bank	Town of North Hampton	Certificate of Deposit	\$ 100,000.00	\$ 703.78	\$ -	\$ 100,703.78
TD Bank	Grants Revolving	Escrow Direct	\$ -	\$ 37,253.42	\$ -	\$ 37,253.42
TD Bank	Detail Revolving	Escrow Direct	\$ -	\$ 16,407.23	\$ -	\$ 16,407.23
TD Bank	Recreation Revolving	Escrow Direct	\$ -	\$ 16,785.96	\$ 10,315.47	\$ 6,470.49
TD Bank	Can Do Sidewalk Kids Project	Escrow Direct	\$ 2,749.31	\$ 3.82	\$ -	\$ 2,753.13
TD Bank	North Hampton Heritage Commission	Escrow Direct	\$ 4,859.28	\$ 244.16	\$ 156.66	\$ 4,946.78
TD Bank	Conservation Fund Capital Reserve #8	Escrow Direct	\$ 32,857.04	\$ 42,412.96	\$ 43,225.72	\$ 32,044.28
TD Bank	William Fowler Memorial Fund	Escrow Direct	\$ 202.24	\$ 0.28	\$ -	\$ 202.52
TD Bank	Little River Salt Marsh Restoration	Escrow Direct	\$ 7,954.08	\$ 11.04	\$ -	\$ 7,965.12

TD Bank	Dalton Forest	Escrow Direct	\$ 4,301.90	\$ 5.20	\$ -	\$ 4,307.10
TD Bank	Conservation Commission	Escrow Direct	\$ 98,949.89	\$ 42,548.71	\$ -	\$ 141,498.60
TD Bank	PEG Access Television Special Rev Fund	Escrow Direct	\$ 152,613.63	\$ 49,529.79	\$ -	\$ 202,143.42
TD Bank	Ambulance Fee Revolving Fund	Escrow Direct	\$ 5,775.76	\$ 6,146.35	\$ 3,460.58	\$ 8,461.53
TD Bank	Fire Equipment & Apparatus Fund	Escrow Direct	\$ 85,659.28	\$ 178,491.79	\$ -	\$ 264,151.07
TD Bank	PB Applicant Engineering Fees	Escrow Direct	\$ 9,133.87	\$ 7,621.56	\$ 16,370.09	\$ 385.34
TD Bank	Chris J Bolton Revoc Trust Planting Bond	Escrow Direct	\$ 5,135.98	\$ 2.01	\$ 5,137.99	\$ -
TD Bank	Paul Hobbs Gravel Bond Acct	Escrow Direct	\$ 916.54	\$ 1.27	\$ -	\$ 917.81
TD Bank	Imprint's Day School	Escrow Direct	\$ 1,451.55	\$ 2.02	\$ -	\$ 1,453.57
TD Bank	Stanley Knowles Gravel Bond Acct	Escrow Direct	\$ 4,813.09	\$ 6.68	\$ -	\$ 4,819.77
TD Bank	Maple Rd Rain Garden Surety	Escrow Direct	\$ 7,012.51	\$ 9.73	\$ 7,022.24	\$ -
Bank of America	Escrow Acct For Stanley W Knowles	Regular Savings	\$ 1,010.75	\$ 0.12	\$ -	\$ 1,010.87
TD Bank	Ocean Breeze RV/Landscape	Escrow Direct	\$ 1,420.23	\$ 1.97	\$ -	\$ 1,422.20
TD Bank	Dietrich Ebert Landscaping Surety	Escrow Direct	\$ 1,000.11	\$ 0.57	\$ 1,000.68	\$ -
TD Bank	Lee/Carrier Surety	Escrow Direct	\$ 4,000.34	\$ 5.55	\$ -	\$ 4,005.89
TD Bank	Two Juniper Road Surety	Escrow Direct	\$ -	\$ 8,760.92	\$ -	\$ 8,760.92
TD Bank	Allen Associates Surety	Escrow Direct	\$ -	\$ 1,000.62	\$ 500.00	\$ 500.62
TD Bank	Seacoast Storage Facility	Escrow Direct	\$ -	\$ 10,002.47	\$ -	\$ 10,002.47

**Town of North Hampton
Employee Earnings
FY2016**

ACRES, ROBERT	Police	\$37,437.18
ADAMS III, WILLIAM L.	Police	\$88,481.61
AIKAWA, TIMON A.	Police	\$23,791.32
APPLE, PAUL L.	Town Administrator	\$101,393.37
ARRUDA, EDITH J.	Assistant Town Clerk	\$644.00
BALL, JOHN T.	Part Time Recreation	\$511.14
BARNES, JEFFREY P.	Highway	\$54,961.45
BARVENIK, JOHN W.	Cemetery	\$1,984.75
BATEMAN, KELLY-ANN	Part Time Recreation	\$210.00
BOSWORTH, GLEN S.	Building Inspector	\$24,017.40
BRANDT, JILL F.	Supervisor of the Checklist	\$900.00
BROWN, DEBORAH	Part Time Recreation	\$157.50
BUCHANAN, SCOTT	Highway	\$3,657.30
BUCHANAN, STEVEN	Highway - Recycling	\$24,432.72
BUCHANAN, SUSAN M.	Town Clerk/Tax Collector	\$56,318.62
CHASE, JASON H.	Fire - Call Fire Fighter	\$65.00
CHASE, WENDY	Planning and Zoning Administrator	\$40,896.20
CHEVALIER, BRIAN	Cemetery	\$296.00
CHEVALIER, COLIN J.	Fire	\$53,602.00
CHEVALIER, KENDALL	Cemetery	\$15,821.96
CHIMENTI-CARMEN, MATTHEW L.	Part Time Recreation	\$1,740.00
CLOUTHIER, ERIC J.	Fire - Call Fire Fighter	\$1,332.50
CORMIER, PETER J.	Police	\$22,514.33
CORNWELL, RYAN A.	Finance Director	\$73,168.11
CULLEN, FRANCIS P.	Custodian	\$2,022.00
DAVIS, EDWARD	Cemetery	\$5,722.25
DEWING, BARBARA J.	Treasurer	\$6,497.21
DOUGHERTY, GEORGIA A.	Deputy Town Clerk/Tax Collector	\$25,324.72
EDMUNDS, BRENT C.	Police	\$12,340.64
FACELLA, JANET L.	Administrative Assistant	\$75,381.04
FERBER, CHERI D.	Part Time Recreation	\$97.50
FRANCIS, PETER	Fire	\$107,038.96
GRAY, SHEAN	Fire	\$8,483.33
GREANEY, COREY A.	Fire	\$34,494.66
GREENE, MATTHEW K.	Fire	\$32,792.16
HENRY, STEPHEN S.	Fire	\$87,350.72
HILTUNEN, GAIL	Supervisor of the Checklist	\$900.00
HOXIE, JON E.	Highway	\$51,574.37
HUBBARD, JOHN	Director of Public Works	\$81,590.37
HURVITZ, JOEL F.	Part Time Recreation	\$3,705.00
JANVRIN, ANTHONY J.	Highway - Recycling	\$4,956.00
JANVRIN, RICHARD C.	Highway - Recycling	\$12,509.12

JANVRIN, STEVEN J.	Deputy Police Chief	\$69,809.20
JOHNSON, ASA D.	Police	\$65,458.54
JURTA, JAMES M.	Fire	\$77,214.03
KANE, AMY LYNN	Assistant Town Clerk	\$698.63
KELLEY, KEVIN C.	Code Enforcement	\$68,006.66
KENNY, ANNE M.	Bookkeeper	\$20,330.00
LAJOIE, JASON M.	Deputy Fire Chief	\$89,080.14
LAWLOR, ABIGAIL S.	Part Time Recreation	\$1,623.82
MADDOCKS, MICHAEL E.	Police Chief	\$90,483.25
MASCIOLI, JAMES D.	Police	\$69,074.92
MCLAREN, BRENDAN B.	Fire - Call Fire Fighter	\$279.50
MIEHLE, JESSICA L.	Police Administrative Assistant	\$54,911.92
MILLER, HOPE E.	Supervisor of the Checklist	\$800.00
MILLS, ADAM J.	Fire	\$12,307.10
MILNER, RICHARD M.	Planning and Zoning Administrator	\$27,578.26
MOONEY, RICHARD A.	Student Fellowship - Intern	\$2,200.00
MORIN, MICHAEL W.	Fire	\$58,940.83
MUMFORD, DEREK A.	Part Time Recreation	\$3,345.00
NADEAU, ARTHUR A.	Cemetery	\$3,971.00
O'HARA, JAMES M.	Recreation Director	\$46,416.47
PAGE, BRIAN P.	Director of Public Safety	\$66,238.56
PARENT, JEREMY J.	Fire	\$74,812.47
PUGLISI, ANGELO C.	Fire	\$75,295.84
ROCCO, ANTHONY P.	Part Time Recreation	\$708.69
RUSSELL, JAMES M.	Police	\$109,484.86
SAVASTANO, JOHN	Television/Channel 22	\$37,703.24
STAFFORD, IZZY D.	Part Time Recreation	\$690.57
STOCKBRIDGE, EMILY R.	Part Time Recreation	\$3,105.00
STOKEL, JOSHUA E.	Police	\$101,575.23
TABER, LEE WILLIAM	Fire	\$69,697.45
TAVITIAN, MARTIN B.	Fire	\$78,949.40
TULLY, MICHAEL J.	Fire Chief	\$97,775.43
TURCOTTE, ROMEO L.	Highway	\$56,218.39
WALZAK, EMILY M.	Part Time Recreation	\$2,604.88
WHITTEN, MEGAN S.	Part Time Recreation	\$1,652.07
WILLETT, KYLE R.	Police	\$24,411.78
YANAKOPULOS, PAUL J.	Police	\$49,310.64
		\$2,793,878.28

Trustees Report of Trust Fu 2015-2016

NAME OF FUND	PURPOSE OF FUND	HOW INVESTED	BEGINNING BALANCE	NEW FUNDS	EXPENDED	ENDING BALANCE	BEG, INCOME		ENDING BALANCE	BALANCE OF PRINC. & INC.
							BALANCE	INCOME		
	PRINCIPAL									
Accrued Benefit Liab	Accrued ben. Lib.	TD Bank	4946.91	400		5346.91	15723.75	32.15	15755.90	21102.81
Bandstand Fund	Maintenance	TD Bank	66698.47		20000.00	46698.47	33353.67	131.50	33485.17	80183.64
Capital Res. #1	Town Bldg. Maint.	TD Bank	106786.84	10150.44		116937.28	5344.39	181.18	5525.59	122462.87
Capital Res. #2	Library Bldg	TD Bank	250000.00		5000.00	245000.00	12857.48	400.23	13257.71	258257.71
Capital Res. #3	Tennis Courts	TD Bank	14686.08			14686.08	17598.49	49.68	17648.17	32334.25
Capital Res. #4	Fire Dept.	TD Bank	53247.29		53247.29	0.00	64742.45	81.07	64741.73	81.79
Capital Re. #5				17281.00		17281.00		1.04	1.04	17282.04
Capital Res. #7	Mosquito Cont.	TD Bank	44382.00		3750.00	40632.00	10612.34	81.43	10693.77	51325.77
Capital Res. #8	Road Rec.	TD Bank		839.17		839.17	16.92	0.74	17.66	856.83
Capital Res. #9	Town Bldg.	TD Bank	132227.37	5748.62		137975.99	23810.21	245.01	24055.22	162031.21
Capital Res. #11	Coakley	TD Bank	186569.62		23127.29	163442.33	91806.69	410.95	92217.64	255659.97
Capital Res. #12	Doc. Management	TD Bank	38715.40	2481.78	2872.73	38324.45	2838.45	61.65	2900.10	41224.55
Capital Res. #13	School Expansion Fund	TD Bank	130.00			130.00	150.57	0.43	150.57	280.57
Capital Res. #14	Health Stab. Fund	TD Bank	90445.05	55000.00		145445.05	645.22	187.01	832.23	146277.28
Capital Res. #15	Earned set.	TD Bank	20167.94	25038.97	5639.64	39567.27	118.26	52.27	170.53	39737.80
Capital Res. #16	Paramedic Training	TD Bank	24000.00			24000.00	169.37	37.20	206.57	24206.57
Capital Res. #17	Revaluation	TD Bank	37880.00	10320.00		48200.00	381.34	67.66	449.00	48649.00
Capital Res. #18	Municipal Trans. Tax	TD Bank	57110.00	12720.00	33200.00	36630.00	170.28	60.63	230.91	36860.91
Centennial Hall Fund	School District	TD Bank	5000.00			5000.00		7.71		5000.00
Flag Pole Fund	Maintenance	TD Bank	1863.61			1863.61	829.61	4.15	833.76	2697.37
George Moore Candy Fd.	Memorial Day Candy	TD Bank	868.00			868.00	328.34	1.83	310.17	1178.17
Hobbs Special Fund	Clock & Gardens	TD Bank	26493.90	1770.61	2017.54	26246.97	7537.39	50.74	7588.13	33835.10
E. Marston	Library Fund	TD Bank	500.00			500.00		0.49	0.49	500.00
O. Brown	Library Fund	TD Bank	500.00			500.00		0.49	0.49	500.00
Norton Library Fd.	Library Fund	TD Bank	2000.00			2000.00		3.63		2000.00
Little Boars Head Fund	Improvements	TD Bank	28000.00	7730.00	28000.00	7730.00	184.61	25.76	210.37	7940.37
NH School Health Ins. Fd.	Health Ins.	TD Bank	90000.00	20000.00	42000.00	68000.00	506.81	110.40	617.21	68617.21
NH School Bldg. Main. Fd.	Bldg. Mnt.	TD Bank	57264.28	50000.00	30000.00	77264.28	7563.92	137.56	7701.48	84965.76
Mary Frye Frost	Poor funds	TD Bank	525.00			525.00	52.96	0.90	53.86	578.86
Thomas Shaw	poor Funds	TD Bank	490.18			490.18	34.80	0.80	35.61	525.79
NH School Spec. Ed Fd	Spec. Ed	TD Bank	106425.00	50000.00	152000.00	4425.00	381.83	193.71	575.54	5000.54
NH School Tech Fund			15000.00			15000.00	15.17	23.11	38.28	15038.28
NH School Energy Fund			25000.00	35000.00		60000.00	25.29	79.40	104.69	60104.69
TOTAL			1487922.94	304480.59	400854.49	1391529.00	297800.61	2722.51	64774.05	1627297.71

**TRUSTEES REPORT OF PRINCIPAL
TOWN CEMETERIES
July 1, 2015 - June 30, 2016**

Balance of Principal July 1, 1, 2015					400650.37
RECEIPTS					
Sale of Burial Lots					17025.00
Balance					417675.37
EXPENDED					
Sale of Burial lots paid to town					25.00
Balance					25.00
Balance of Principal June 30, 2016					417650.37

**TRUSTEES REPORT OF INCOME
TOWN CEMETERIES
July 1, 2015 - June 30, 2016**

RECEIPTS

Balance July 1, 2015			813.50		
Interest General Maintenance			489.50		
Cemetery Interest			63.81		
Sale of Burial Lots			25.00		
Balance June 30, 2016				1391.81	

EXPENDED

Flowers(perp. Care)			9.99		
Sale Burial Lots			25.00		
Knowles Bros. Tree Svc.			534.96		
Bio Spray			510.00		
				1079.95	
BALANCE JUNE 30, 2016					311.86

Report of the North Hampton Planning Board

This year, the Planning Board held a joint work meeting of all five of the Town's land use boards. The joint work meeting, suggested by the Heritage Commission, will likely be an annual event to share information about each group's projects. Invitees included the Chairs and Vice Chairs of the Agricultural, Conservation, and Heritage Commissions, the Planning Board and the Zoning Board of Adjustment.

The Planning Board heard 20 cases in 2016 (one case involving two separate issues):

- 8 site plans (7 approved, one denied as incomplete and not resubmitted)
- 3 change of use applications (3 approved)
- 3 preliminary consultations
- 2 subdivision requests (2 approved)
- 2 lot-line adjustment requests (2 approved)
- 2 waivers of the Sign Ordinance (2 approved)
- 1 setback waiver (approved)

The major site plan applications involved the Hampton Airfield (to construct a new hangar and a new restaurant), Throwback Brewery (to add space and parking), and Seacoast Storage (to tear down the old Abercrombie & Finch restaurant and build storage units). The incomplete site plan was for more units at Greystone Village.

The Planning Board produced three new additions to the Town's Zoning Ordinance:

- Adult and Senior Care Facilities (allowing them in the I/B-R district)
- Solar Arrays (regulating ground-mounted solar arrays in all zoning districts)
- Requiring a 25' vegetative buffer bordering the wetlands within the 100' wetlands setback in the Wetlands Conservation District (required for undeveloped lots only and this does not increase the current wetlands setback requirements)

And four zoning ordinance changes:

- Accessory Apartments (revising the existing ordinance to comply with state law)
- Signs and Billboards (revising the existing ordinance to comply with federal law)
- Home Occupation (to clarify the purpose)
- Definitions (adding Dark Sky Standard as referenced in the Sign Ordinance and in the Outdoor Lighting section, and adding some minor changes to Lot, Grade Plane and Height definitions)

The Board began a review of changes to the town's Stormwater Management Plan, to be finalized in 2017, and is represented on the Town's Hazard Mitigation Committee, which is working to complete the required five-year update of that plan.

Respectfully submitted,

Timothy J. Harned, Chair
Nancy Monaghan, Vice Chair

2017 Report of the North Hampton Water Commission

Commissioners

Henry Fuller, Co-Chairman
Bob Landman, Co-Chairman
Tim Harned, Secretary
Richard Bettcher
Jim Maggiore, Select Board Rep.

The NHWC works on behalf of the community to safe-guard its water resources, hold down the cost of service, and resolve the Townspeople's issues with the water delivery service offered by the Aquarion Water Company in Hampton, NH.

Aquarion provides water to approximately 70% of the Town residents as well as Rye Beach and Hampton. This equates to about 25,000 people who obtain their water service from Aquarion. The Town is a very large customer; its Town offices, the North Hampton School and the water hydrants are served by the company. The company was founded in 1907, initially serving the Hampton Beach Precinct. There are over 105 miles of water mains and 368 hydrants in the three towns. For much of 2016, the Aquarion Water service areas experienced severe drought conditions. Aquarion continues to search long term (by 2020-2025) for new water sources and in 2016 conducted preliminary tests on a new high yield production water well. Aquarion still considers desalination as not being a cost effective alternative for a new water source due to the high capital investment needed for implementation.

As the integrity of public water supplies has been an issue of national concern, Aquarion in 2016 reports that its analysis of 335 water quality samples showed that it meets all bacteriological, chemical and radiological safe drinking water standards.

The NHWC continues to participate in the ongoing NH Public Utilities Commission's (PUC) review of Aquarion's annual proposed Water Infrastructure and Conservation Adjustment (WICA) projects. Under the WICA program, Aquarion has replaced 16,403 feet (3.11 miles) of water main, as well as associated service lines, hydrants and related infrastructure since 2010. These projects enhance water distribution system reliability and bring up to a more sustainable rate the replacement of mains, services and hydrants. The NHWC supports the WICA capital investment program as an effective means of reinvesting in infrastructure and supporting water conservation. The company reports that the WICA surcharge of 1.73% beginning January, 2017 will enable the company to delay its next rate increase filing for at least 1 - 2 years.

Based upon an agreement with the NH PUC, with input from the NHWC, Aquarion is passing along a 4% refund to customers in the form of a rate decrease beginning January 1, 2015. This 4% rate decrease will continue to be in effect in 2017. The Water Commissioners have cooperated with the Town of Hampton in ongoing efforts to reduce water rates before the Public Utilities Commission. The Commissioners continue to have concerns about the high cost of fire hydrants.

Aquarion implemented monthly meter reading and billing in September, 2016, with the result that water customers will get more timely feedback on their water usage than was available under the historic practice of quarterly water billings. The NHWC has pushed for monthly billing and believes customers will benefit from this new billing practice.

Public documents related to the WICA programs are available for review at the Town's website.

Respectfully submitted

Bob Landman, Co-Chair
North Hampton Water Commission

The Town of North Hampton Water Commission (NHWC) was formed in 1957 by town vote. The Commission was charged with certain watchdog duties and responsibilities, including:

- Supervision of extensions/improvements to the corporately-owned water system;
- Planning for improvements/extensions/alterations to said water system;
- Studying the water system and preparing long-range and comprehensive programs and methods of financing improvements/alterations/extensions in order to "insure that, in due time, all major and worthy areas of the aforesaid Town will receive adequate fire protection by virtue of an organized and properly conducted municipal water system"; and

To conduct any other business, investigations or work related to the aforesaid system whether mentioned herein or not upon authorization by the vote of the legal voters of said Town in annual or especially-convened Town Meetings.

Report of the Zoning Board of Adjustment

At the Town elections held on March 8, 2016, Alternate Member Jonathan Pinette was elected to serve as a Primary Member on the Zoning Board of Adjustment (ZBA) for a three (3) year term. Primary Member George Lagassa was re-elected to a three (3) year term.

On March 22, 2016, the ZBA held its annual organizational meeting. Charles Gordon was elected as Chair for the 2016 calendar year. Phelps Fullerton was re-elected as Vice Chair for a one year term.

At the March 22, 2016 meeting, the ZBA recognized the accomplishments of former Chair David Buber. Mr. Buber decided to no longer serve on the Board after his term expired in March 2016. The Board acknowledged Mr. Buber's many years of service to the Town of North Hampton and the Zoning Board of Adjustment during times of changing land use law and complicated land use cases. Mr. Buber spent extensive time and effort to provide thorough research for ZBA deliberations. The Board thanked Mr. Buber for his dedicated service to the Town of North Hampton and leadership of the Zoning Board of Adjustment.

The ZBA had a light case load during calendar year 2016. Only six applications were submitted to the Board. The cases and dispositions were as follows:

1. Appeal of a Decision of an Administrative Officer – Matter tabled pending outcome of New Hampshire Superior Court decision.
2. Special Exception and Variance for an Accessory Apartment – Application withdrawn.
3. Variance for business use within a residential zoning district – Application withdrawn.
4. Variance for construction of an accessory structure within the structure setbacks – Variance granted.
5. Variance for construction of a building addition within the structure setbacks – Variance granted.
6. Variance for construction of a building addition within the structure setbacks – Variance granted.

At the end of the year, Charles Gordon resigned from his Primary Member position. The Board thanked Mr. Gordon for his many years of service to the Town of North Hampton and wise counsel to the Zoning Board of Adjustment. The Board offered its best wishes to Mr. Gordon in his move to warmer climates.

North Hampton Zoning Board of Adjustment Membership for 2016 calendar year:

Elected Primary Members: Charles Gordon, Chair; Phelps Fullerton, Vice Chair; George Lagassa; Mark Janos; and Jonathan Pinette.

Alternate Board Members: Robin Reid and Dennis Williams.

Respectfully submitted,

Phelps Fullerton, Vice Chair

Report of the Bandstand Operating Committee

2016 marked the 21st summer of concerts in North Hampton. From the very first concert we have been fortunate to have the members of St. James Masonic Lodge selling hot dogs, beans, chips and drinks. Winnicummet Rebekah Lodge #26, Hampton provided the desserts. 10% of the net earnings raised by these groups are donated to the bandstand committee to help fund the summer concerts. The bandstand committee is pleased to be able to provide the venue for these worthwhile organizations.

We love to see all the families come out and enjoy the summer evenings. We hope you will join them this summer. Just bring your blanket or lawn chairs, picnic if you wish or buy from our vendors. What could be nicer on a beautiful summer evening in North Hampton?

As many of you know The Friends of the North Hampton Bandstand Inc., a non-profit organization, had the bandstand built in 1996. The goal of the organization was to build a bandstand so the community could enjoy musical performances and have a place to come together with friends and neighbors. This was done and the "Friends" pay all expenses for the entertainment and maintenance of the bandstand. There are NO tax dollars spent on the bandstand and the entertainment provided.

We do send out fund raising letters to support our concerts and during the intermission we "pass the bucket". If you would like to make a contribution and be recognized in our programs, mail your contribution to the Friends of the North Hampton Bandstand, Inc., PO Box 3, 03862.

December 4th was the annual lighting of the Christmas tree and singing of carols. Centennial Hall joins us in this annual tradition by providing the carolers with a warm place following the tree lighting and caroling. The Hall was beautifully decorated and very festive! A very good time was had by all. As always, the Hampton Lions Club Members were on hand giving candy canes to the children. Again this year we were pleased to have the North Hampton 4th graders lead us in the caroling directed by Mr. Daniel Singer. It was wonderful having these young children and their families participate. We would like to thank everyone for helping us with this festive event.

If you have suggestions for the bandstand committee, please do not hesitate to contact anyone of us. We would like to hear from you. We also could use volunteers in the spring and fall with cleanup, planting of flowers, etc.

Respectfully submitted,

Delores Chase, Chairperson
Committee Members Kendall Chevalier, Kathleen Kilgore
and Deb Kroner

Report of the Conservation Commission

Pursuant to RSA Section 36-A:2, included below is the Annual Report of the North Hampton Conservation Commission for 2016. Highlighted below are some of the achievements made by the Commission as well as the challenges ahead of us.

Inventory of Conservation Land

Our Town currently has 1,640 acres of land in conservation or about 18% of the Town's total land area. These parcels are under stewardship of the Commission, third-party Land Trusts or homeowners associations. This land includes 112 parcels, mostly concentrated in the Winnicut River Watershed and the Little River Salt Marsh. There are another four parcels, with a total of 41 acres that are held until approvals by the Select Board are finalized on how to best include them in the inventory and recorded with conservation restrictions in the deeds.

There were no additions to the inventory of conservation parcels in 2016. We therefore welcome opportunities for land to be placed into conservation through private donations of property or conservation easements. An updated map showing North Hampton conservation parcels and a spreadsheet of parcels described below, are on the Town web site for review. Also, numerous studies show that, for several reasons, property values increase for land abutting most conservation parcels.

Sub-Committee on Easements

The Commission's Subcommittee on Easements, chaired by Commission member Andrew Vorkink, continued its efforts in 2016 to identify conservation parcels with deeds lacking specific conservation deed restrictions and to continue monitoring efforts for current conservation parcels. Commission member Kathy Grant of the Sub-Committee also updated the inventory of North Hampton conservation parcels. This work culminated in an initial list of 21 parcels with deeds that needed further action. After a comprehensive review, a list of 12 parcels was made for parcels needing conservation deed restrictions. In a cooperative effort with the Select Board, approvals were given by the Board in July to place deed restrictions on those parcels. The Sub-Committee and outside counsel then drafted specific protective provisions for deed amendments for recording in the Rockingham County Registry of Deeds, which is expected to occur in early 2017.

The results of these efforts also include a work-in-progress spreadsheet, listed by Town tax map and lot numbers, with further summaries such as ownership, easement protections, acreage and designated stewardships. The Sub-committee also developed preliminary plans for continued monitoring of conservation parcels using a site inspection report for recording results of site inspections.

Efforts led by Philip Thayer, Russell Jeppesen and newly appointed member Shep Kroner are ongoing for maintaining trails and improving them for passive recreation activities on several of the Town's conservation parcels. including events such as walking trails, cross-country skiing, bicycling and nature walks. In addition, trails are being marked by recording GPS coordinates for land monitoring and for identifying boundaries and trail positions.

Forest Hills Farm Stewardship Management Plan

Pursuant to the Conservation Easement held by the Southeast Land Trust of NH for the Forest Hills Farm, north of the Sagamore golf course, we have an obligation to complete a Stewardship Management Plan for the 83 acres of conservation land. Accordingly, Commission Vice-Chair Lisa Wilson has been coordinating this effort. Trails are clearly marked from the entrance on the west end of Highlander Drive.

Improvement of our Rivers' Water Quality

In 2016, we continued our efforts to mitigate ongoing deteriorating water quality by sampling and testing. Test results showed some improvement in the river's water quality, but this was primarily resulting from drought with abnormally low rainfall and less surface runoff which would otherwise add to contamination of the river. Our environmental contractor, FB Environmental concluded that the combination of surface water runoff and septic system failures are the central causes of ongoing bacterial contamination in the Little River. We have identified the areas near the river with high levels of contamination but have no authority to enforce restrictions on septic systems. Our public outreach has continually

recommended that septic system maintenance and septic system pump-outs on parcels in the watershed can result in significant improvement in the water quality of the river. Enforcement of homeowner septic system maintenance may be remedied by ordinances or by Town Health Board regulations.

Testing of the Winnicut River indicated continued poor water quality, primarily from lack of dissolved oxygen and surface water runoff contamination. We are working cooperatively with the NH Rivers Council and our neighboring towns of Stratham and Greenland for the completion of a State DES-funded Watershed Management Plan, which is the first step towards implementation of water quality initiatives such as improving the flow of the river and mitigating surface water runoff.

Membership of NHACC and Seacoast Roundtable

We continued our memberships with the New Hampshire Association of Conservation Commissions and the Seacoast Roundtable of Conservation Commissions. We work with both of these organizations on matters of mutual interest among State and Regional Commissions.

Cooperative Efforts with Town Boards and Land Use Reports

The Commission continues to make recommendations to the Planning and Zoning Boards on matters impacting wetlands and water quality. When necessary, we engage the Rockingham County Conservation District for expert wetlands and soils scientist testimony on the potential impact of commercial and residential development of lands near or in wetlands and wetlands buffers.

Legal Matters

As the stewards of Conservation land subject to easements to the Town, pursuant to RSA 36A, the Conservation Commission has an obligation to enforce the terms and conditions of conservation easements and to enact enforcement actions when an easement has been deemed by the Commission to have been violated. In addition, the Conservation Commission must preserve, protect and maintain the land in its natural condition for outdoor recreational and educational uses and the protection of natural habitats of fish, wildlife or native vegetation. Complaints about possible violation of conservation easements from members of the public may be submitted under the form contained on the Commission's website and are followed up by the Commission.

There are several legal matters in which the Commission encountered and deliberated in 2016. These include:

- Conservation Easements are held by the Commission on behalf of the Town or by Land Trusts to preserve and protect the land in perpetuity. For easements held by the Commission, it is vested under New Hampshire statutes with the authority to determine whether an easement has been violated. Moreover, for conservation easements held on land owned privately, public access may be either allowed or prohibited, depending on the owner's preference as specified in the easement.
- Conservation Easements include conservation restrictions which must be enforced. The Conservation Restrictions typically do not allow for activities on the land which are not consistent with the intent of the easement to preserve and protect the land in its natural state, however, conservation restrictions may permit the land to be used by the owner for commercial agriculture or forestry if those activities are specified in the restrictions.
- Land in conservation is preserved in perpetuity and cannot be removed from conservation except in very limited circumstances approved by the NH Attorney General's office and potentially by probate court order. The Attorney General's office has comprehensive and restrictive guidelines and criteria which all must be met in order to withdraw land from conservation. Conservation Easements are legal documents and are typically deemed as Charitable Trusts, which are rarely overturned.

Acknowledgments

On behalf of the Conservation Commission, we thank the residents of North Hampton for your continued support and confidence in our efforts to acquire, preserve and protect conservation land, to reduce taxes and to preserve the rural and historic character of our Town. We also wish to thank John Hubbard and his Public Works staff for their assistance on our

projects; to the ZBA and Planning Board for elevating the public interest priority in deliberating conservation matters; to Beverly Moore for taking meeting minutes and to the Town employee staff for assisting us on our many requests.

We look forward to our future efforts to preserve and protect Conservation land in 2017. Thank you for your continued support

Respectfully submitted by the Conservation Commission,

Chris Ganotis, Chairman

Lisa Wilson Vice Chair

Andy Vorkink, Chair, Subcommittee on Easements

Kathy Grant

Russell Jeppesen

Philip Thayer

Shep Kroner

December 30, 2016

Report of the North Hampton Heritage Commission

Major Activities

Demolition Review and Discretionary Preservation Easements (Barn Easements) have become an expected part of the responsibilities of the Heritage Commission. Survey and identification of Historic Resources, along with the protection of those resources were major activities in FY 2016. Rail to Trails, a Barn Survey, 275th Anniversary Celebration and a Telecommunications Facility/Section 106 rounded out the Heritage Commission activities.

Demolition Review

The procedure for Demolition Review has become well established and works well in uncomplicated cases. There was one application for a demolition which resulted in a barn being dismantled for reconstruction at a different location in the future.

Discretionary Preservation Easements

The Barn Easements have proven to be a bit more complicated. Each year a new situation presents and results in revisiting the review procedure. This year there were two applicants. One application was approved. One application required further investigation, which resulted in a denial.

Historic Resources Survey

In preparation for the start of the Historic Resources Survey made possible by a FEMA grant, a joint meeting was held with Little Boar's Head Heritage Commission and Lisa Mausolf. Lisa is the Architectural Historian chosen to execute the survey. She also has a long history with North Hampton as she prepared the National Register application for LBH, Town Hall, Centennial Hall and Drake Farm. She also prepared the State Register application for Dale Farm, and surveys for the DOT and the RR. The survey will provide a broad-brush view of the historic resources in North Hampton giving an overview of the entire community and how the town developed. It will compliment master planning and emergency management planning by noting priority areas. For those individual properties on the NR, the survey could be helpful in gaining financial assistance after a disaster. The survey was slated to start in January 2016 but was postponed until Fall of 2016.

Megaethoscope and Photographic Prints

The prints/ slides were sent to Northeast Document Conservation Center for restoration in January and in February the megaethoscope was sent to Peter J. Sawyer in Exeter to restore. As a result, the Town now has the beautifully restored piece displayed in Town Offices in a Plexiglas case. The megaethoscope and the slides are available to be displayed or demonstrated on special occasions.

Rails to Trails

In 2002 the Eastern RR Historic District Report was prepared by Lisa Mausolf. It was determined to be eligible for the National Register. Since Pan Am has given up active use of the RR right of way, the State is making an effort to acquire it for use as a bike/recreational trail. The Heritage Commission has taken an active interest in the process. Two members of the Heritage Commission are members of the North Hampton Trails group and involved with other area groups. Paul Cuetara and Jeff Hillier keep the HC informed of the progress.

Eagle Scout Barn Survey

In February 2016 Jay Idell, an Eagle Scout candidate from an Exeter troop, proposed to do a town wide "windshield" survey, taking photos of all existing barns that can be seen from a public road, noting GPS coordinates, addresses and tax and map lot numbers. This will be useful for the historic resources area survey, assist in barn easement program, demolition review process and disaster preparedness planning. It is expected that Jay will enlist a group of scouts with adult drivers to divide up the tax maps and do the photography. The North Hampton Police Dept. will provide identification to the scouts and adult drivers. The majority of the photography will take place in Spring and Fall when foliage is not present.

275th Anniversary Celebration

Realizing that November 2017 is the 275th Anniversary of the Town, a suggestion was made to the Select Board that a committee should be formed to plan a proper celebration. Town organizations and departments were identified for planning inclusion. A collaborative committee is working on the events. Donations from the public will be welcomed and necessary.

Telecommunications Facility/Section 106

The Heritage Commission received a letter from EBI Consulting, a firm hired by a company wishing to construct a cell tower. The Federal Communication Commission's Section 106 review process requires research efforts to identify historic resources in the area where the cell tower would be constructed. The Heritage Commission responsibility is to comment on any potential effects on the Town's historic resources. The site on North Road is adjacent to one property on the National Register and the RR bed and bridge which is eligible for the NR. The HC requested more information and a Section 106 analysis before making any comments or recommendations. The project is presently on hold.

Acknowledgments

The Heritage Commission would like to thank all the individuals, organizations, Town Boards, Commissions and Departments who have supported our efforts in this past year.

Respectfully submitted on behalf of the Heritage Commission

Donna Etela, Chair

Cynthia Swank, Secretary

Jane Currivan, Treasurer

Paul Cuetara, Commissioner

Jane Robie, Commissioner

Jim Maggiore, Select board Representative

Carolyn Brooks, Alternate

Jeff Hillier, Alternate

Vicki Jones, Alternate

Nancy Monaghan, Planning Board Representative

Report of the North Hampton Historical Society

The North Hampton Historical Society continues its mission of collecting and preserving historical materials significant to the town.

The Curators Group meets on Thursday afternoon at Town Offices to continue to organize the collection. A focus this year has been on organizing the larger collections, including the branches of the Brown family and the Raymond Hobbs' scrapbooks.

In the spring the original accession list created by Priscilla Leavitt was digitized by Alton White as his Eagle Scout project. This allows us to search the collection and group like items by subjects. In the spring the Plan and Survey of the David J Lamprey Farm was restored and digitized by the Northeast Document Conservation Center. The conservation effort was funded by the Josephine A Lamprey Fund of the New Hampshire Charitable Foundation.

The Society also sponsors programs relating to local history:

- April: The Reverend David McClure, minister of the Congregational Church in 1775 by Sandra Rux
- May: The Great Sheep Boom in New Hampshire by Steve Taylor
- August: Wild and Colorful Victorian Houses by Richard Guy Wilson
- October: *Color Me Included* by Rev. Deb Knowlton (Co-sponsored by the UCC)

Programs are held at the Town Hall and have been well attended. Suggestions for future programs are always welcome.

The Society's had two exhibits this year in the Stone Building: in the spring an exhibit about the North Hampton Women's Club and in the fall an exhibit of new acquisitions, artifacts from Charles Philbrick's Tin Shop and other household items. Also included was an 1850 voter list.

In December three key artifacts from North Hampton's history were installed at Town Hall. The Display box includes the original lock and key to Town Hall donated by Kim Nadeau, a set of the original Town Hall clock hands, and a watercolor of North Hill in the 19th century as imagined by the artist and donated by Charles Goodhue.

As we enter 2017, the 275th anniversary of the incorporation of the town of North Hampton, the Society invites you to help. We meet on the first Monday of the month at 3:00 pm in the Mary Herbert Room in the Chevalier Building. We are always looking for volunteers to set up exhibits, work in the collection, or assist in the gathering of oral histories. Donations of photographs or artifacts are always welcome. If there are photographs that you might not want to part with, scanning will be available.

Thank you to the Historical Society members and other interested townspeople who are working to preserve the history of North Hampton.

Respectfully submitted,
Vicki Jones, President
Donna Etela, Vice President
Jane Boesch, Secretary
Jane Robie, Treasurer

Report of the Agriculture Commission

In 2016, the Agriculture Commission held eight meetings. In addition, a starting your garden presentation was held for prospective gardeners, and a garden clean up day was scheduled at the Community Gardens.

There are 48 garden plots and this year 43 gardens were in use. The Agriculture Commission oversees mowing, rototilling, water availability, compost delivery, and clean-up at the Community Garden. There are also 2 Honey Bee hives on site and Mason Bees living in one of the gardens.

It should be noted that throughout Rockingham County there are only 8 communities with community gardens. New research is proving that time spent outdoors connecting with the natural environment is good for us mentally as well as physically.

We will continue to promote interest in gardening and local food, for it represents a positive step toward community resiliency and sustainability. To that end, we are also exploring and supporting the prospect of a local community farmers' market.

Joan Ganotis represented the Agriculture Commission at the April 9th barn survey workshop in Warner, NH. The New Hampshire Preservation Alliance in partnership with the Warner Historical Society invited representatives from Chichester, Deerfield and Frankestown to share their successes and failures in conducting barn surveys in their towns. This information will prove useful should a detailed barn survey project be conducted.

The Ag Comm also offers input to the planning board regarding ordinances that may affect agricultural endeavors.

We would like to thank John Hubbard and the Dept. of Public Works for their continued help at the Community Garden.

Our members are: Dieter Ebert, Chair, Bobbi Burns, Secretary, Walter Nordstrom, Cindy Jenkins, Lisa Cote, Joan Ganotis, and Hank Brandt

Report of the Capital Improvements Plan Committee

Part I describes the Committee's Report and Recommendations to the Select Board and Budget Committee for the FY2016-2017 budget voted on in March 2016; Part II describes our work in Summer 2016 for the March 2017 ballot. The two complete Reports, each covering six years' worth of expected capital items are available on the Town website at <http://www.northhampton-nh.gov/capital-improvements-committee>

Part I. CIP Report and Recommendations, October 2015. Municipal facilities remained of utmost concern for the third consecutive year. In 2015 the Select Board [SB], after two unsuccessful votes for the entire municipal facilities plan, proposed a warrant article to build a Public Safety Building only on the town-owned property at Alden and Atlantic at a cost of \$4.3million.

The CIP Committee, however, voted to recommend the prior year's plan where the needs of all the buildings were addressed at once. Committee members believed it continued to be the most cost-effective and efficient solution, and the best use of the available space. The plan also had the support of the entire Select Board, the Budget Committee, the Library Trustees and a majority of voters in prior votes but not the 60% needed to pass.

A petition warrant article for the entire town facilities plan was recommended by the Select Board and Budget Committee and, thus, two warrant articles were placed on the March 2016 ballot, giving voters an option of approving the Public Safety Building only or the entire municipal facilities plan. In addition, another petition warrant article called for the Town to give the Library trustees the so-called Homestead property, the site of the proposed Public Safety building. All three failed.

All other capital items reviewed by the 2015 CIP Committee except for the Recreation Department van appeared on the March 2016 ballot in some form; and all passed.

Part II. CIP Report and Recommendations, October 2016. Once again, the need for new or expanded municipal buildings was a major concern of the CIP Committee, as were the costly repairs the existing facilities will need if no progress is made in moving toward replacing these outdated buildings.

Constructing a new Public Safety Building was the Number One priority of the CIP Committee. When the Committee approved its report, CIP members were optimistic that a new Public Safety building on Route 1 would be on the ballot in March 2017.

A description of the Route 1 project put forward by North Hampton resident Michael Castagna, a member of two of the 2015 municipal facilities committees, and JDL Castle LLC appears in the most recent CIP Report and Recommendations. In September Mr. Castagna provided to the CIP Committee an estimated cost of \$5.3 million. Members expressed the hope that it could be brought down to under \$5 million. Instead, when Mr. Castagna presented a nearly complete plan to the Select Board, the cost had risen to almost \$7 million which the Select Board rejected. It appears the other capital items for FY2017-2018, however, will appear on the March ballot in one form or another.

In 2016, the following emergency repairs were necessary to Town facilities:

- Library roof, severe leaks: \$26,000
- Failed septic at Library and Clerk's Office: \$45,000

Library repair and replacement costs in the next three years will amount to \$300,000 and do not address the overarching need for a new or greatly expanded Library building to provide space for the public programs, collections, furnishings and equipment expected of a 21st century Library.

The top priority this year is the replacement of aging, inefficient water-damaged ceiling tiles and insulation, and light fixtures that are unsafe under the current fire safety code. Next year as much as \$170,000 will be needed for the boiler and HVAC system. The following year long overdue ADA issues are to be addressed. There is no guaranty at present that this building can be expanded at a reasonable cost for any use.

Dangerously-bowed trusses and roof attachment issues in the Fire Department are of a particular concern as the Town apparently faces at least two winters and hurricane seasons in 2017 and 2018 with a building that houses our first

responders - people and equipment. The town is forced to incur costs to have snow removed from the roof, ordered by the Town's insurance carrier due to the building's compromised roof.

Replacement of the ladder truck is now overdue but cannot be addressed until there is a facility capable of housing it. Most of the funding for fire vehicles comes from the ambulance fees revolving account. Some projects to shore up the existing buildings will have to be addressed either as capital emergencies or through the Town's maintenance fund.

The CIP Reports could not be prepared without the input, information, and cooperation of many people -- department heads, Library Director and trustees, School Board and facilities manager as well as the Town Administrator and staff. Thank you all. At the beginning of our summer work sessions, we learned of the passing of one of our stalwart members, David O'Heir. I kept his name on my contact list for CIP Committee members all year long -- seeing it and remembering his stories always brought a smile.

Respectfully submitted,
Cynthia G. Swank, Chair

CIP Committee Members FY 2016

Anne Ambrogio, Resident Member
Dickie Garnett, Budget Committee Rep
John Kollmorgen, Library Trustee Rep
Nancy Monaghan, Planning Board Rep
David O'Heir, Vice Chair
Richard Stanton, Select Board Rep
James Sununu, School Board Rep
Cynthia Swank, Chair, Resident Member

CIP Committee Members FY 2017

Anne Ambrogio, Budget Comm Rep
Judy Day, Library Trustee Rep
R. Shep Kroner, Resident Member
Victoria F. Jones, Resident Member
Nancy Monaghan, Planning Bd Rep
Richard Stanton, Select Board Rep
James Sununu, School Board Rep
Cynthia Swank, Chair, Resident Member



**THE STATE OF NEW HAMPSHIRE
TOWN OF NORTH HAMPTON**

TOWN MEETING WARRANT

To the inhabitants of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

FIRST SESSION

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held atthe:

**North Hampton Town Hall,
231 Atlantic Avenue in North Hampton, New Hampshire,**

On Saturday, February 4th, 2017 at 8:30 a.m.

**In the event of inclement weather, the snow date for the First Session is:
Saturday, February 11th, 2017 at 8:30 a.m.**

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

SECOND SESSION

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 14th, 2017,
Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.**

to act upon the following:

Article One: Election of Officers

To choose the following officers for the coming year:

- 1 Select Board Member, 3 year term;
- 1 Town Treasurer, 1 year term;
- 1 Library Trustee, 3 year term;
- 2 Budget Committee Members, 3 year terms each;
- 1 Cemetery Trustee, 3 year term;
- 2 Planning Board Members, 3 year terms each;
- 1 Water Commissioner, 3 year term;
- 2 Zoning Board of Adjustment Members, 3 year terms each;
- 1 Trustee of the Trust Funds, 3 year term.

Article Two: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 513 Accessory Apartment, Section 302 Definitions – Accessory Apartment, and Section 405 Permitted Use, Special Exceptions, and Prohibited Uses for All Districts. The intent of the proposed amendment is to bring the language of the Town of North Hampton Zoning Ordinance into compliance with State of New Hampshire Senate Bill 146 and NH RSA 674:71, 72, 73 Accessory Dwelling Units.

Majority Ballot Vote Required.
Recommended by the Planning Board: 5-0

Article Three: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 2 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 506 Signs and Billboards. The intent of the proposed amendment is to bring the language of the Town of North Hampton Zoning Ordinance into compliance with changes in federal law, clarify certain aspects of the ordinance, and make minor amendments to the ordinance. The proposed changes also include minor revisions regarding Definitions associated with signage (Section 302), Sexually Oriented Business signage (Section 416.5.B), and Farm Stand signage (Section 508.5.E.5).

Majority Ballot Vote Required.
Recommended by the Planning Board: 5-0

Article Four: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 3 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 507 Home Occupation and Section 302 Definitions – Home Occupation. The intent of the proposed amendment is to clarify the purpose of the home occupation ordinance to ensure that home occupations are carried out in a manner which does not change the character of and is not detrimental to the neighborhood.

Majority Ballot Vote Required.
Recommended by the Planning Board: 4-0

Article Five: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 4 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 302 Definitions and Section 405 Permitted Use, Special Exceptions, and Prohibited Uses for All Districts. The intent of the proposed amendment is to add definitions for Adult and Senior Facilities and Services uses and add Adult and Senior Facilities and Services as a permitted use only within the Industrial-Business/Residential Zoning District.

Majority Ballot Vote Required.
Recommended by the Planning Board: 4-0

Article Six: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 5 to the Zoning Ordinance by the Planning Board as follows:

To amend Article V General Regulations and Section 302 Definitions – Essential Services. The intent of the proposed amendment is to add a new section for the purpose of establishing permitting regulation for the installation of solar panels and solar arrays within all zoning districts of the Town of North Hampton.

Majority Ballot Vote Required.
Recommended by the Planning Board: 6-0

Article Four: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 3 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 507 Home Occupation and Section 302 Definitions – Home Occupation. The intent of the proposed amendment is to clarify the purpose of the home occupation ordinance to ensure that home occupations are carried out in a manner which does not change the character of and is not detrimental to the neighborhood.

Majority Ballot Vote Required.
Recommended by the Planning Board: 4-0

Article Five: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 4 to the Zoning Ordinance by the Planning Board as follows:

To amend Section 302 Definitions and Section 405 Permitted Use, Special Exceptions, and Prohibited Uses for All Districts. The intent of the proposed amendment is to add definitions for Adult and Senior Facilities and Services uses and add Adult and Senior Facilities and Services as a permitted use only within the Industrial-Business/Residential Zoning District.

Majority Ballot Vote Required.
Recommended by the Planning Board: 4-0

Article Six: Amendment to Zoning Ordinance

Are you in favor of the adoption of Amendment Number 5 to the Zoning Ordinance by the Planning Board as follows:

To amend Article V General Regulations and Section 302 Definitions – Essential Services. The intent of the proposed amendment is to add a new section for the purpose of establishing permitting regulation for the installation of solar panels and solar arrays within all zoning districts of the Town of North Hampton.

Majority Ballot Vote Required.
Recommended by the Planning Board: 6-0

Passage of this special warrant article shall override the 10% limitation of RSA 32:18 on a bond article due to the non-recommendation of the Budget Committee.

3/5ths Ballot Vote required.

Not recommended by the Select Board: 3-0

Not recommended by the Budget Committee: 8-0

Article Ten: FY 2018 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Seven Million Two Thousand Eight Hundred Thirty-two Dollars (\$7,002,832)? Should this Article be defeated, the default budget shall be Seven Million One Hundred Thirty Thousand Four Hundred Seventy Dollars(\$7,130,470), which is the same as last year, with certain adjustment required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee:6-2

Article Eleven: Lease Purchase of a Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement, for Forty-two Thousand Six Hundred Dollars (\$42,600), for the purpose of leasing and equipping a police cruiser for the Police Department and to raise and appropriate through taxation the sum of Fourteen Thousand Two Hundred Dollars (\$14,200) for the first year's payment on the lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Twelve: Lease Purchase of a Police Cruiser

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement, for Forty-two Thousand Six Hundred Dollars (\$42,600), for the purpose of leasing and equipping a police cruiser for the Police Department and to raise and appropriate through taxation the sum of Fourteen Thousand Two Hundred Dollars (\$14,200) for the first year's payment on the lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Thirteen: Purchase of SCBA Units for the Fire Department from Taxation

To see if the Town will vote to raise and appropriate through taxation the sum of Fifty-four Thousand Seven Hundred Sixty (\$54,760) for the purchase of Self-contained Breathing Apparatus (SCBA) units for the Fire Department to replace existing units as part of a replacement schedule of equipment. The life expectancy of the SCBA units is approximately 10 years. This is a special warrant article.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Fourteen: Purchase of SCBA Units for the Fire Department from Unassigned Fund Balance

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) from unassigned fund balance (surplus) for the purchase of Self-contained Breathing Apparatus (SCBA) units for the Fire Department to replace existing units as part of a replacement schedule of equipment. The life expectancy of the SCBA units is approximately 10 years. This article does not affect the tax rate. This is a special warrant article.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Fifteen: Road Resurfacing

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of resurfacing and reconstructing approximately 2.5 miles of road, by withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose, and raising through taxation Two Hundred Twenty Thousand Dollars (\$220,000).

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Sixteen: Replace 6-Wheel DPW Dump Truck

To see if the Town will vote to authorize the Select Board to enter into a seven-year lease/purchase agreement in the amount of Two Hundred Thousand Dollars (\$200,000) for the purpose of leasing and equipping a 6-Wheel dump truck for the Department of Public Works; and to raise and appropriate through taxation the sum of Twenty-eight Thousand Six Hundred Dollars (\$28,600) for the first year's payment on said lease. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Seventeen: Resurfacing Dearborn Park Parking Lot

To see if the Town will vote to raise and appropriate through taxation the sum of Twenty-five Thousand Dollars (\$25,000) for the purpose of repair, reconstruction and resurfacing of the Dearborn Parking Lot.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Eighteen: Repairs to North Hampton Public Library

To see if the Town will vote to raise and appropriate through taxation the sum of Seventy-five Thousand Dollars (\$75,000) for the purpose of replacing the light fixtures, removing and replacing old insulation and replacing ceiling tiles in the North Hampton Public Library.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Nineteen: Update of 2008 MRI Report on Public Safety Staffing and Equipment Levels

To see if the Town will vote to raise and appropriate through taxation the sum of Twenty Thousand Dollars (\$20,000) for the purpose of commissioning an update to the 2008 MRI Study on Public Safety Staffing and Equipment Levels to help determine adequate staffing and staffing options and equipment levels in the Police and Fire Departments.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Twenty: Contribution to the Health Benefits Stabilization Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Thirty Thousand Dollars (\$30,000) for deposit into the Health Benefits Stabilization Control Capital Reserve Fund for the purpose of stabilizing health benefit cost increases for employees.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Twenty-one: Contribution to the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Thirty Thousand Dollars (\$30,000) for deposit into the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to limit the Town's unfunded accrued leave liability. The total estimated liability for unfunded accrued leave is \$273,246 and the balance in the Fund, as of December 31, 2016, is \$69,725. The Select Board is the agent to expend from the said Fund.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Twenty-two: Contribution to the Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Thousand Dollars (\$100,000) for deposit in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Twenty-three: Contribution to the Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Twenty-five Thousand Dollars (\$25,000) for deposit in the Town Revaluation Capital Reserve Fund (Capital Reserve Fund No. 17). The purpose of this fund is to set aside sufficient funds to comply with the State of New Hampshire's requirement to perform a complete property revaluation every five (5) years.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Twenty-four: Creation of the Town Anniversaries Expendable Trust Fund

To see if the Town will vote to establish a Town Anniversaries Expendable Trust Fund pursuant to RSA 31:19-a, for the purpose of paying for the observation of major anniversaries of the Town's founding (e.g., 275th, 300th); and to raise and appropriate through taxation the sum of One Dollar for the said purpose; and to appoint the Select Board as agents to expend money from said Trust.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Twenty-five: Creation of School Resource Officer Position

To see if the Town will vote to raise and appropriate through taxation the sum of Eighty-seven Thousand Seven Hundred Fifty Dollars (\$87,750) for salary and benefits of an additional patrol officer for the North Hampton Police Department? The addition of another officer will permit the creation of a School Resource Officer (SRO) position during the school year and a Beach Patrol Officer (BPO) position during the summer; and, without limitation, to support the mission of the other 12 sworn officers of the North Hampton Police Department. This warrant article does not restrict the Police Chief's authority under RSA 105 to direct which officer or officers in the Department would actually perform SRO and BPO duties. The salary and benefits for the new position consist of \$40,170 for salary, and \$47,580 for wage related costs like health insurance and retirement. This position will be covered under the police union's Collective Bargaining Agreement. Future salary and benefits for this position will be contained in the operating budget for subsequent years.

Majority ballot vote required.

Recommended by the Select Board: 3-0

Not recommended by the Budget Committee: 5-3

Article Twenty-six: North Hampton Forever Balance Sheet Deficit

To see if the Town will vote to raise and appropriate the sum of Thirty-one Thousand Seven Hundred Three Dollars (\$31,703) from unassigned fund balance (surplus) to eliminate the accumulated North Hampton Forever Capital Project Fund deficit. This article does not impact the tax rate.

Majority Ballot Vote Required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Twenty-seven: Amendment to Authorizing Legislation: Accrued Benefits Liability Expendable Trust Fund

To see if the Town will vote to appoint the Select Board as agents to expend from the Accrued Benefits Liability Expendable Trust Fund? This Fund was created in 2000 to fund the costs of accrued employee vacation and sick leave that is payable the time of employee separation or retirement. This article does not impact the tax rate.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0

Article Twenty-eight: Amendment to Authorizing Legislation: Municipal
Transportation Improvements Capital Reserve Fund

To see if the Town will vote to appoint the Select Board as agents to expend from the Municipal Transportation Improvements Capital Reserve Fund? This Fund was created in 2012 for the purpose of setting aside the additional Five Dollar fee collected on motor vehicle registrations to help fund road and transportation improvements in the Town. This article does not impact the tax rate.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0

Article Twenty-nine: Amendment to Authorizing Legislation: Road Reclamation
Capital Reserve Fund

To see if the Town will vote to appoint the Select Board as agents to expend from the Road Reclamation Capital Reserve Fund? This Fund was created in 1997 for the purpose of reclaiming roads in the Town. This article does not impact the tax rate.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0

Article Thirty: Contribution to the Library Building Capital Reserve Fund
(By Citizens Petition)

Upon petition by at least 25 registered voters, to see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Fifty Thousand Dollars (\$150,000) to be placed in the Library Capital Reserve Fund established in March 2006, for the planning and construction of a library addition or new building?

Majority Ballot Vote required.
Not recommended by the Select Board: 3-0
Not recommended by the Budget Committee: 8-0

Article Thirty-one: Purchase of a Recreation Van (By Citizens Petition)

Upon petition by at least 25 registered voters, to see if the Town will vote to raise and appropriate through taxation the sum of Fifty-five Thousand Dollars (\$55,000) for the purchase of a recreation passenger van. Without limitation, the van will be used primarily for transportation incident to Programs for Active Senior Adults ("PASA").

Majority Ballot Vote required.

Recommended by the Select Board: 3-0

Recommended by the Budget Committee: 8-0

Article Thirty-two: Adoption of Town Manager Plan Pursuant to RSA Chapter 37
(By Citizens Petition)

Upon petition by at least 25 registered voters, do you favor the adoption of the Town Manager plan as provided in Chapter 37 of the Revised Statutes Annotated?

Majority Ballot Vote Required.

Recommended by the Select Board 2-0-1.

Article Thirty-three: To Control Development of Conservation Land
(By Citizens Petition):

Upon petition by at least 25 registered voters, shall the Town vote that any development of or changes to any conservation land owned or controlled by North Hampton or otherwise designated by North Hampton as conservation land be subject to all of the following provisions: (1) said development or changes shall be reviewed by a Review Board for ultimate approval; (2) said Review Board shall consist of 1 member from each of the Planning Board, Zoning Board of Adjustment, and Conservation Commission as well as 1 member from the Select Board and the Building Inspector; (3) notices of all Review Board meetings shall be posted at the Town Offices, the Town Clerk's office, the Town Hall, the Town Library and the Town website, and sent by US registered mail to all abutters to the conservation land at least 5 days before said meeting; (4) said notices shall describe the development or changes and the conservation land by its location, commonly known address or name as well as its tax map designation; (5) all meetings shall be open to the public allowing public participation and be broadcast live on Channel 22, recorded and preserved by statute; (6) all meetings minutes shall be taken by a duly appointed secretary and be available for public review within 5 business days of the meeting; and (7) there shall be no closed door meetings, private understandings or private deliberations.

Majority Ballot Vote Required.

Not recommended by the Select Board 3 -0.

Article Thirty-four: To Restore the Morris Lamprey Conservation Easement
(By Citizens Petition):

Upon petition by at least 25 registered voters, shall the Town vote that any development of or changes to any conservation land owned or controlled by North Hampton or otherwise designated by North Hampton as conservation land be subject to all of the following provisions:

Shall the Town of North Hampton vote that with respect to the ongoing development of the Morris Lamprey Conservation Easement that the decisions of the Conservation Commission and the Select Board be reversed and that the Conservation Commission and the Select Board shall cause the removal of structures, imported soil, sand, trees, septic system, artesian well, and restore the topographical state to conditions that existed at the time of Morris Lamprey's gift to the Town. The corrections shall be the responsibility of the property owner as set forth in the Morris Lamprey Conservation Easement: Section 6, paragraph C.

Majority Ballot Vote Required.
Not Recommended by the Select Board 3-0.

Article Thirty-five: To Make the Conservation Commission an Elected Rather than
Appointed Body (By Citizens Petition)

Upon petition by at least 25 registered voters, shall the Town vote that the members of the Conservation Commission be elected by the public rather than appointed by the Select Board.


Majority Ballot Vote Required.
Not Recommended by the Select Board, 3-0

Article Thirty-six: Any other business.

To see if the Town will transact any other business that may legally come before the Meeting.

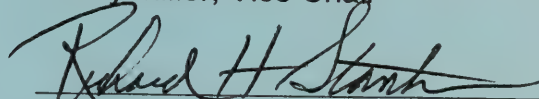
Given under our hands and seals this twenty-fifth day of January, in the Year Two Thousand and Seventeen.

THE NORTH HAMPTON SELECT BOARD



Jim Maggiore, Chair

Larry Miller, Vice Chair



Rick Stanton, Member

CERTIFICATE OF POSTING

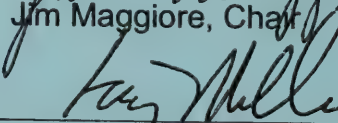
January 26, 2017

I do hereby certify that on the twenty-sixth day of January, 2017, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices and the Town Clerk's Office and at the North Hampton Public Library, all being a public places in the Town of North Hampton.

THE NORTH HAMPTON SELECT BOARD



Jim Maggiore, Chair



Larry Miller, Vice Chair



Rick Stanton, Member

Town of North Hampton
FY2018 Budget

Account Number / Description	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures	FY2016 Average Expenditures	FY2016 Expenditures (Through 08/31/15)	FY2017 Expenditures (Through 08/31/16)	Rolling 12-Month Expenditures (Through 08/31/16)	FY2017 Approved Budget	FY2018 Proposed Budget	Increase / (Decrease) vs. FY2017 Budget	Percent vs. FY2017 Budget	FY2018 Default Budget	FY2018 Default Less: FY2019 Default	Percent vs. FY2017 Budget	Percent vs. FY2018 Default
4130 Executive															
01-4130-10-150 EX Salaries - Selectedmen			3,000	1,000			3,000	3,000	3,000		0.0%	3,000		0.0%	0.0%
01-4130-10-550 EX Community Newsletter			1,238	2,385	382		878				#DIV/0!				0.0%
01-4130-10-810 EX Publishing & Notice			4,766	2,944		151	2,534	2,500	2,500		0.0%	2,500			0.0%
01-4130-20-110 TA Administrator's Salary			84,195	69,660	14,905	18,416	99,489	96,615	100,373	3,758	3.9%	100,373		3.6%	0.0%
01-4130-20-112 TA Administrative Assistant's Salary			65,544	62,877	12,315	12,340	63,510	58,702	58,702	(3,232)	-0.4%	58,702		0.3%	0.0%
01-4130-20-140 TA Minutes			3,247	1,092			3,247	7,500	3,900	(4,000)	-53.3%	7,500	14,000	53.3%	53.3%
01-4130-20-160 TA Overprint			1,154	916			1,114		1,000	(1,000)	#DIV/0!		1,000		0.0%
01-4130-20-220 TA FICA/Medicare			11,810	11,754	2,009	2,435	12,539	11,882	12,151	269	2.3%	12,151		2.5%	0.0%
01-4130-20-230 TA Retirement			16,362	15,796	2,921	3,597	19,464	17,389	19,076	727	4.2%	19,076		4.2%	0.0%
01-4130-20-335 TA Training & Education			2,105	3,121	310	400	3,000	3,000	3,000		0.0%	3,000		0.0%	0.0%
01-4130-20-416 TA Telephone/Internet/Cable			8,476	8,295	2,672	925	7,829	8,500	8,500		0.0%	8,500		0.0%	0.0%
01-4130-20-550 TA Town Report Printing			2,302	2,098			1,564	2,750	2,750	(760)	-27.3%	2,750	(750)	27.3%	27.3%
01-4130-20-560 TA Dues/Subscriptions			1,224	1,879	317	30	2,128	2,500	2,500		0.0%	2,500		0.0%	0.0%
01-4130-20-620 TA Office Supplies			14,140	16,770	1,979	1,209	16,000	13,500	14,000	500	3.7%	14,000	500	3.7%	3.7%
01-4130-20-625 TA Postage			7,594	5,917		440	4,874	5,000	5,000		0.0%	5,000		0.0%	0.0%
01-4130-20-871 TA Statute Books Subscription			169	56							#DIV/0!				#DIV/0!
01-4130-20-740 TA Office Equipment			60	501							#DIV/0!				#DIV/0!
01-4130-20-741 TA Equipment			1,707	4,050	1,848	33	3,503	3,000	4,000	1,000	33.3%	3,000	1,000	33.3%	33.3%
01-4130-20-810 TA Miscellaneous			5,154	5,318							0.0%			0.0%	0.0%
TOTAL 4130 Executive	217,355	225,322	244,544	229,080	39,658	39,986	244,892	235,788	238,070	2,282	1.0%	240,320	(2,250)	1.9%	-0.9%
4140 Town Clerk/Elections															
01-4140-10-130 TC/FX Deputy Salary			17,390	20,850	2,621	3,907	26,191	16,200	25,339	7,139	39.2%	25,339		39.2%	0.0%
01-4140-10-131 TC/FX Assistant Salary			7,319	5,692			1,343	9,711	8,580	(1,131)	-11.6%	9,711	(1,131)	11.6%	11.6%
01-4140-10-150 TC/FX Salary			51,806	52,286	8,026	10,190	6,031	56,057	57,664	1,407	2.5%	57,664		2.5%	0.0%
01-4140-10-220 TC/FX Motor Vehicle Reg. Expenses			6,392	6,236		88	6,031	6,625	6,625		0.0%	6,625		0.0%	0.0%
01-4140-10-220 TC/FX FICA/Medicare			5,639	5,874	778	1,032	6,128	6,424	6,991	567	8.8%	6,991		8.8%	0.0%
01-4140-10-230 TC/FX Retirement			5,691	5,755	856	1,138	6,254	6,252	6,539	277	4.4%	6,539		4.4%	0.0%
01-4140-10-240 TC/FX Training & Education			847	1,999		152	203	2,060	2,000	(60)	-2.9%	2,000		0.0%	0.0%
01-4140-10-341 TC/FX Telephone/Internet/Cable			639	852	78	79	591	1,060	1,000	(60)	-5.6%	1,000		0.0%	0.0%
01-4140-10-361 TC/FX Mortgage Research			566	470			224	1,000	1,000		0.0%	1,000		0.0%	0.0%
01-4140-10-362 TC/FX Recurring Fees			212	783	402	5	800	500	500		0.0%	500		0.0%	0.0%
01-4140-10-550 TC/FX Printing & Supplies			649	736			535	1,000	1,000		0.0%	1,000		0.0%	0.0%
01-4140-10-560 TC/FX Dues & Subscriptions			40	70	30	40	40	40	40		0.0%	40		0.0%	0.0%
01-4140-10-620 TC/FX Office Supplies			1,970	1,985	148	218	2,086	1,900	1,900		0.0%	1,900		0.0%	0.0%
01-4140-10-740 TC/FX Postage			3,548	3,770	34	37	3,775	4,875	4,875		0.0%	4,875		0.0%	0.0%
01-4140-10-740 TC/FX Equipment			3,483	4,183	504	504	4,687	2,100	2,100	(2,587)	-60.3%	2,100		0.0%	0.0%
01-4140-10-150 EL Moderator/Supr. Checklist Salary			2,800	2,892			2,895	2,900	2,900		0.0%	2,900		0.0%	0.0%
01-4140-20-151 EL Election Workers Salary			350	360							#DIV/0!			#DIV/0!	#DIV/0!
01-4140-20-220 EL FICA/Medicare			214	199	218		199	222	222		0.0%	222		0.0%	0.0%
01-4140-20-550 EL Printing & Supplies			3,702	5,015	400		5,344	6,650	4,200	(2,450)	-36.8%	4,200	(2,450)	36.8%	36.8%
01-4140-20-560 EL Meals			238	394		316	316	750	250	(500)	-66.7%	250		66.7%	66.7%
01-4140-20-620 EL Office Supplies			94	300	383	79	379	500	500		0.0%	500		0.0%	0.0%
01-4140-20-810 EL Miscellaneous			100	33			100	100	100		0.0%	100		0.0%	0.0%
TOTAL 4140 Town Clerk/Elections	116,885	115,170	119,759	117,271	13,016	17,446	124,789	128,816	134,125	5,309	4.1%	135,256	(1,131)	5.0%	-0.6%
4150 Financial Administration															
01-4150-10-110 FA Finance Director Salary			62,265	64,425	10,559	13,282	74,230	73,224	75,343	2,119	2.9%	75,343		2.9%	0.0%
01-4150-10-220 FA FICA/Medicare			5,267	5,993	1,023	1,313	7,203	7,220	7,413	193	2.7%	7,413		2.7%	0.0%
01-4150-10-330 FA Retirement			6,865	7,187	1,171	1,484	8,293	8,160	8,524	394	4.8%	8,524		4.8%	0.0%
01-4150-10-391 FA Audit Fees			19,000	19,500			20,500	20,500	20,500		0.0%	20,500		0.0%	0.0%
01-4150-10-392 FA Financial Management Services			15,573	5,191			20,500	21,154	21,585	481	2.3%	21,585		1.9%	0.0%
01-4150-10-393 FA Bookkeeper Salary			815	722			1,047	1,000	1,000		0.0%	1,000		0.0%	0.0%

Town of North Hampton
FY2018 Budget

Account Number / Description	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures	FY2016 Average Expenditures	FY2016 Expenditures (Through 08/31/16)	FY2017 Expenditures (Through 08/31/16)	Rolling 12-Month Expenditures (Through 08/31/16)	FY2017 Approved Budget	FY2018 Proposed Budget	Increase / (Decrease) vs. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Default Leas. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Proposed Less: FY2018 Default	Percent % change vs. FY2018 Default
01-4150-10-361 FA Bank Service Charges/Finance Charges	2,825	1,741	520	1,695	64	499	500	1	500	499	499/500 0%	1	499/500 0%		499/500 0%
01-4150-10-416 FA Telephones/Internet/Cable	-	-	625	275	775	225	900	900	900	-	#DIV/0!	-	#DIV/0!		#DIV/0!
01-4150-10-450 FA Taxes/Interest & Penalties	-	719	64	281	61	3	-	-	-	-	#DIV/0!	-	#DIV/0!		#DIV/0!
01-4150-10-475 FA Unemployment Compensation	-	1,787	266	684	666	2,662	6,677	6,677	6,677	60	0.9%	6,677	6,677		0.0%
01-4150-50-430 TR Treasurer Salary	6,933	6,400	6,250	6,528	542	1,255	6,677	6,677	6,677	60	0.9%	6,677	6,677		0.0%
01-4150-50-431 TR Deputy Treasurer Salary	(533)	-	(178)	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		#DIV/0!
01-4150-50-220 TR FICA/Medicare	530	480	478	489	41	96	533	507	511	4	0.8%	4	4		0.0%
01-4150-50-335 TR Training & Education	-	-	-	-	-	-	-	50	50	50	0.0%	50	50		0.0%
01-4150-50-560 TR Dues & Subscriptions	-	-	-	-	-	-	-	50	50	50	0.0%	50	50		0.0%
TOTAL 4150 Financial Administration	116,347	125,174	136,371	125,064	16,597	21,867	143,073	139,403	143,073	3,670	2.6%	142,574	3,171	489	0.3%
4151 Data Processing															
01-4151-60-330 DP Licenses/Service Contract Fees	13,965	26,838	49,123	29,925	16,895	10,859	42,987	27,000	30,000	3,000	11.1%	27,000	3,000	3,000	11.1%
01-4151-60-520 DP IT Contractor - PCG	55,869	31,846	37,579	41,765	16,526	5,404	26,457	32,500	32,500	500	1.6%	32,500	500	500	1.6%
01-4151-60-740 DP Hardware Upgrades/Purchases	13,619	20,666	19,909	19,684	1,322	3,525	22,101	5,000	5,000	-	0.0%	5,000	-	-	0.0%
TOTAL 4151 Data Processing	83,453	79,350	106,610	89,904	34,853	19,788	91,545	64,000	67,500	3,500	5.5%	64,500	500	3,000	4.7%
4152 Property Valuation															
01-4152-10-361 AS Contract Assessing Services/MRI	60,161	60,063	66,358	62,184	15,486	9,890	60,762	66,000	67,221	1,221	1.9%	67,221	1,221	1,221	1.9%
01-4152-10-391 AS Tax Map Updates	500	1,459	501	953	542	4	363	2,000	2,000	(1,000)	-50.0%	2,000	-	-	0.0%
TOTAL 4152 Property Valuation	60,661	61,522	67,259	63,147	16,028	9,894	61,125	68,000	69,221	221	0.3%	69,221	1,221	(1,000)	-1.4%
4153 Legal Expense															
01-4153-10-320 LGL General	75,669	13,044	11,899	33,604	90	3,424	15,233	15,000	40,000	25,000	166.7%	15,000	25,000	25,000	166.7%
01-4153-10-321 LGL Code Enforcement	-	44,264	71,684	36,649	2,227	17,176	86,633	42,500	42,500	-	0.0%	42,500	-	-	0.0%
01-4153-10-322 LGL Labor Negotiations	20,025	14,633	9,391	14,683	6,289	9,391	9,391	15,000	12,500	(2,500)	-16.7%	15,000	-	-	0.0%
01-4153-10-322 LGL Land Use & Abatements	-	33,793	18,530	17,441	6,289	2,201	14,442	22,500	20,000	(2,500)	-11.1%	22,500	-	-	0.0%
TOTAL 4153 Legal Expense	95,894	105,734	111,504	104,377	16,028	22,801	125,659	95,000	115,000	20,000	21.1%	95,000	20,000	20,000	21.1%
4155 Personnel Administration															
01-4155-10-180 PA Cost of Living Adjustment	-	23,232	17,625	13,619	-	-	17,625	-	-	-	#DIV/0!	-	#DIV/0!		#DIV/0!
01-4155-10-191 PA Performance Adjustment	-	-	18,603	5,534	-	-	16,603	-	-	-	#DIV/0!	-	#DIV/0!		#DIV/0!
01-4155-10-197 PA Compensation/Salary Increases	126,795	119,533	139,499	128,609	22,142	22,756	140,713	28,855	28,855	-	0.0%	28,855	-	-	0.0%
01-4155-10-210 PA Health Insurance	-	-	-	-	22,142	22,756	140,713	147,559	142,241	(5,288)	-3.6%	157,928	10,359	(16,687)	-9.9%
TOTAL 4155 Personnel Administration	126,795	142,765	173,727	147,762	22,142	22,756	174,341	176,384	174,096	(2,288)	-3.0%	186,783	10,389	(15,687)	-8.4%
4191 Planning & Zoning															
01-4191-10-110 PB Administrator Salary	32,516	32,092	43,472	36,027	5,532	6,604	44,544	34,066	36,130	2,064	6.1%	36,130	2,064	2,064	6.1%
01-4191-10-160 PB Overtime	2,010	3,112	1,323	2,148	272	1,051	1,051	2,300	(2,300)	(2,300)	-100.0%	-	(2,300)	(2,300)	-100.0%
01-4191-10-220 PB FICA/Medicare	2,495	2,522	3,254	2,757	413	505	3,346	2,782	3,019	237	8.5%	3,019	237	237	8.5%
01-4191-10-230 PB Retirement	3,782	3,799	3,593	3,725	648	738	3,683	4,062	4,112	50	1.2%	4,112	50	50	1.2%
01-4191-10-320 PB Legal	495	-	-	165	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		#DIV/0!
01-4191-10-335 PB Training & Education	148	138	48	111	-	-	48	500	500	-	0.0%	500	-	-	0.0%
01-4191-10-361 PB Special Studies	2,000	-	-	687	-	-	1,500	2,500	2,500	-	0.0%	2,500	-	-	0.0%
01-4191-10-362 PB Registry Costs	523	391	1,050	655	111	33	972	800	1,200	400	50.0%	800	400	400	50.0%
01-4191-10-363 PB Circuit Rider Service	16,006	16,878	18,042	16,925	9,021	9,021	27,665	18,000	19,300	1,300	7.2%	19,300	1,300	1,300	7.2%
01-4191-10-360 PB Beacotham Planning Commission Dues	6,130	6,379	4,329	5,613	-	-	4,329	4,500	4,466	(34)	-0.8%	4,466	(34)	(34)	-0.8%
01-4191-10-560 PB Printing	-	-	-	-	-	-	-	500	500	-	0.0%	500	-	-	0.0%
01-4191-10-591 PB Legal Notices	2,781	3,619	2,861	3,120	-	471	3,432	4,000	4,000	-	0.0%	4,000	-	-	0.0%
01-4191-10-620 PB Office Supplies	18	30	-	16	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		#DIV/0!
01-4191-10-625 PB Postage	-	723	1,109	611	-	104	1,219	900	1,200	300	33.3%	900	300	300	33.3%
01-4191-20-110 ZSA Administrator Salary	17,640	17,176	22,470	19,095	2,976	3,302	22,794	17,033	18,065	1,032	6.1%	18,065	1,032	1,032	6.1%

Town of North Hampton
FY2018 Budget

Account Number / Description	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures	FY2014-16 Average Expenditures	FY2016 Expenditures (Through 08/31/16)	FY2017 Expenditures (Through 08/31/16)	Reeling 12-Month Expenditures (Through 08/31/16)	FY2017 Approved Budget	FY2018 Proposed Budget	Increase / (Decrease) vs. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Default Budget	FY2018 Default Less FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Proposed Less FY2018 Default	Percent % change vs. FY2018 Default
01-4191-20-160 ZBA Overtime	748	1,395	1,611	775	73	253	108	1,150	-	(1,150)	-100.0%	-	(1,150)	100.0%	127	9.2%
01-4191-20-220 ZBA FICA/Medicare	1,332	1,337	1,634	1,434	217	369	1,670	1,391	1,569	118	8.5%	1,392	16	1.2%	171	12.3%
01-4191-20-230 ZBA Retirement	2,017	2,015	1,920	1,984	341	369	1,948	2,031	2,056	25	1.2%	2,056	25	1.2%	750	36.5%
01-4191-20-335 ZBA Training & Education	111	541	116	220	70	-	48	750	750	-	0.0%	750	-	0.0%	500	66.7%
01-4191-20-362 ZBA Registry Costs	111	216	311	104	-	-	311	500	500	-	0.0%	500	-	0.0%	500	100.0%
01-4191-20-550 ZBA Printing	1,553	1,737	1,102	1,464	248	189	1,063	2,015	2,015	-	0.0%	2,015	-	0.0%	2,015	100.0%
01-4191-20-551 ZBA Legal Notices	-	338	782	440	-	78	860	750	750	-	0.0%	750	-	0.0%	750	100.0%
01-4191-20-625 ZBA Postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL 4191 Planning & Zoning	92,305	94,640	108,010	98,318	10,903	23,177	120,284	101,031	103,073	2,042	2.0%	102,246	7,827	7.6%	827	0.8%
4194 General Government Buildings																
01-4194-10-130 GB Custodial Salary	-	2,104	701	701	-	1,295	3,359	9,608	9,608	9,608	100.0%	9,608	-	0.0%	9,608	100.0%
01-4194-10-220 GB FICA/Medicare	-	161	54	54	-	257	257	735	735	735	100.0%	735	-	0.0%	735	100.0%
01-4194-10-360 GB Custodial Services	14,846	19,279	14,770	16,239	3,000	3,231	11,770	20,000	20,000	(8,230)	-41.2%	20,000	(8,230)	-41.2%	20,000	100.0%
01-4194-10-410 GB Electricity	20,614	19,206	26,060	21,960	-	3,231	29,291	20,000	20,000	9,291	46.5%	20,000	9,291	46.5%	20,000	100.0%
01-4194-10-411 GB Heating Oil/Propane	21,041	21,242	15,372	19,218	-	1,364	15,372	20,000	20,000	4,628	24.3%	20,000	4,628	23.2%	20,000	100.0%
01-4194-10-414 GB Water	7,988	8,940	7,922	8,283	629	1,364	7,983	8,000	8,000	17	0.2%	8,000	17	0.2%	8,000	100.0%
01-4194-10-580 GB Building Maintenance	14,588	17,532	85,588	39,236	3,965	9,164	90,787	20,000	20,000	70,787	353.9%	20,000	70,787	353.9%	20,000	100.0%
01-4194-10-640 GB Custodial Supplies	556	119	70	248	21	129	178	400	250	(150)	-37.5%	400	(150)	-37.5%	400	100.0%
01-4194-10-750 GB Furniture	-	518	173	173	-	-	-	750	250	(500)	-66.7%	750	(500)	-66.7%	750	100.0%
TOTAL 4194 General Government Buildings	79,243	86,836	151,353	105,611	7,615	15,239	158,977	91,150	83,843	(7,307)	-8.0%	81,493	(8,657)	-10.6%	2,350	2.9%
4195 Camerieteries																
01-4195-10-150 CEM Salaries - Part Time Permanent	31,640	32,796	31,058	31,831	7,005	7,354	31,407	31,927	31,927	(520)	-1.6%	31,927	(520)	-1.6%	31,927	100.0%
01-4195-10-150 CEM Trustees Stipend	300	300	300	300	-	-	300	300	300	-	0.0%	300	-	0.0%	300	100.0%
01-4195-10-220 CEM FICA/Medicare	2,571	2,588	2,316	2,485	586	663	2,483	2,412	2,372	(40)	-1.7%	2,412	(40)	-1.7%	2,412	100.0%
01-4195-10-410 CEM Electricity	284	321	327	354	35	35	323	360	360	37	11.5%	360	37	10.3%	360	100.0%
01-4195-10-411 CEM Heating Oil/Propane	1,463	466	1,760	1,250	773	75	1,062	1,500	1,500	427	28.5%	1,500	427	28.5%	1,500	100.0%
01-4195-10-414 CEM Water	784	837	891	837	51	154	994	850	850	34	4.0%	850	34	4.0%	850	100.0%
01-4195-10-416 CEM Telephone/Internet/Cable	410	350	370	370	-	-	350	250	250	(100)	-27.8%	250	(100)	-27.8%	250	100.0%
01-4195-10-560 CEM Meetings/Dues & Subscriptions	3,702	1,667	1,814	2,394	517	15	1,312	2,800	2,800	1,483	53.3%	2,800	1,483	53.3%	2,800	100.0%
01-4195-10-620 CEM Office Supplies	380	87	178	215	-	-	178	300	300	122	69.1%	300	122	39.9%	300	100.0%
01-4195-10-630 CEM General Maintenance	2,314	4,677	1,849	2,947	1,059	630	1,420	2,325	2,325	885	37.8%	2,325	885	37.8%	2,325	100.0%
01-4195-10-635 CEM Gasoline/Mileage/Tolls	959	669	1,044	891	171	171	1,215	1,000	1,000	(215)	-24.1%	1,000	(215)	-21.5%	1,000	100.0%
01-4195-10-740 CEM Equipment Purchase	-	2,575	1,768	1,448	-	-	1,768	2,500	2,500	732	41.5%	2,500	732	29.3%	2,500	100.0%
01-4195-10-820 CEM Vehicle/Equipment Rental	2,203	1,109	1,039	1,450	-	198	1,237	2,000	2,000	763	61.0%	2,000	763	38.1%	2,000	100.0%
TOTAL 4195 Camerieteries	46,990	48,362	45,064	46,785	9,890	9,195	44,219	48,374	47,807	(567)	-1.2%	48,374	(567)	-1.2%	48,374	100.0%
4196 Insurance																
01-4196-10-260 INS Workers Compensation	70,550	67,453	72,364	70,122	72,364	78,673	78,673	80,130	86,540	6,410	8.0%	86,540	6,410	7.4%	86,540	100.0%
01-4196-10-520 INS Property & Liability	56,759	60,732	64,983	60,825	64,983	69,532	69,532	71,482	75,750	4,268	6.0%	75,750	4,268	5.6%	75,750	100.0%
01-4196-10-522 INS Employee Term Life	4,253	4,069	4,012	4,111	698	824	4,148	4,101	5,469	1,368	33.1%	5,469	1,368	31.5%	5,469	100.0%
01-4196-10-523 INS Employee LT & ST Disability	16,641	15,586	15,993	16,373	2,821	2,338	15,410	16,183	15,828	(355)	-2.2%	15,828	(355)	-2.2%	15,828	100.0%
TOTAL 4196 Insurance	148,203	148,840	157,252	151,432	140,856	151,367	147,763	171,996	183,657	11,761	6.8%	183,657	11,761	6.8%	183,657	100.0%
4197 Associations & Advertising																
01-4197-10-560 DUES New Hampshire Municipal Association	5,000	5,399	5,623	5,474	-	-	5,623	5,792	5,623	(169)	-2.9%	5,623	(169)	-2.9%	5,623	100.0%
TOTAL 4197 Associations & Advertising	5,000	5,399	5,623	5,474	-	-	5,623	5,792	5,623	(169)	-2.9%	5,623	(169)	-2.9%	5,623	100.0%
4199 Heritage Commission																
01-4199-10-810 HC Heritage Commission	1,000	1,000	2,855	1,612	-	-	2,855	1,000	1,000	-	0.0%	1,000	-	0.0%	1,000	100.0%

Town of North Hampton
FY2018 Budget

Account Number / Description	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures	FY2016 Average Expenditures	FY2016 Expenditures (Through 08/31/16)	FY2017 Expenditures (Through 08/31/16)	Rolling 12-Month Expenditures (Through 08/31/16)	FY2017 Approved Budget	FY2018 Proposed Budget	Increase / (Decrease) vs. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Default Budget	FY2018 Proposed Less: FY2018 Default	Percent % change vs. FY2017 Budget	FY2018 Default Budget	Percent % change vs. FY2018 Default
TOTAL 4199 Heritage Commission	1,000	1,000	2,835	1,872	-	-	2,835	1,000	1,000	-	0.0%	-	-	0.0%	-	0.0%
4210 Police																
01-4210-10-110 PD Salary - Union	458,586	478,418	433,159	458,721	63,421	72,321	442,059	524,043	579,362	55,319	10.6%	579,362	55,319	9.6%	579,362	0.0%
01-4210-10-110 PD Salary - Chief	85,359	89,503	86,332	86,332	16,270	17,153	90,386	87,813	90,354	2,541	2.9%	90,354	2,541	2.8%	90,354	0.0%
01-4210-10-110 PD Salary - Deputy Chief	76,860	69,650	22,500	56,337	15,345	15,345	15,345	75,000	80,831	5,831	7.8%	80,831	5,831	7.3%	80,831	0.0%
01-4210-10-110 PD Salary - Admin	48,172	48,095	48,728	48,728	10,100	10,836	50,648	47,850	47,662	(188)	-0.4%	47,662	(188)	-0.4%	47,662	0.0%
01-4210-10-110 PD Salary - Part Time			8,117	7,206	-	1,558	9,676	14,976	14,978	5,002	33.5%	14,978	5,002	33.5%	14,978	0.0%
01-4210-10-160 PD Overtime	32,594	120,194	155,273	123,667	17,389	25,150	163,024	96,000	116,714	20,714	21.6%	96,000	20,714	21.6%	96,000	0.0%
01-4210-10-181 PD Holiday Pay		15,401	17,092	16,366	-	-	17,092	20,155	22,238	2,083	10.3%	22,238	2,083	9.4%	22,238	0.0%
01-4210-10-210 PD Health Insurance	168,497	161,620	174,904	166,340	21,311	27,128	180,721	280,061	244,899	(35,162)	-12.6%	266,008	(18,853)	-7.1%	271,656	0.0%
01-4210-10-230 PD FICA/Medicare	14,833	16,475	14,695	15,334	1,914	2,636	15,417	15,859	18,311	2,452	15.5%	18,311	2,452	13.4%	18,311	0.0%
01-4210-10-230 PD Retirement	194,686	199,093	193,682	195,787	27,429	35,487	201,640	220,664	267,862	47,088	21.3%	267,862	47,088	17.6%	267,862	0.0%
01-4210-10-335 PD Prosecution Expense	6,667	40,000	43,333	39,000	10,000	6,667	40,000	40,000	40,000	-	0.0%	40,000	-	0.0%	40,000	0.0%
01-4210-10-335 PD Training	7,079	8,133	7,834	7,834	-	1,050	8,884	8,250	8,250	-	0.0%	8,250	-	0.0%	8,250	0.0%
01-4210-10-335 PD Education	-	-	3,919	1,308	919	1,772	3,250	11,250	8,500	(2,750)	-24.4%	8,500	(2,750)	-32.2%	8,500	0.0%
01-4210-10-361 PD Physicals & Drug/Polygraph Screening	11,348	10,878	10,515	10,914	709	1,293	11,099	12,300	12,300	33,000	#DIV/0!	33,000	33,000	#DIV/0!	33,000	0.0%
01-4210-10-416 PD Telephone/Internet/Cable	23,284	39,399	26,694	26,694	26,400	26,400	26,400	7,500	7,500	-	0.0%	7,500	-	0.0%	7,500	0.0%
01-4210-10-440 PD Vehicle Lease	4,715	9,309	8,446	7,459	3,175	4,975	10,248	7,500	600	(600)	-8.0%	600	(600)	-100.0%	600	0.0%
01-4210-10-561 PD Books & Periodicals	460	360	240	353	1,600	2,354	16,279	11,800	11,800	200	1.7%	11,800	200	1.7%	11,800	0.0%
01-4210-10-570 PD Vehicle Maintenance	10,886	12,892	15,525	13,131	582	1,044	13,254	7,000	8,433	1,433	20.6%	7,000	(1,433)	-20.5%	7,000	0.0%
01-4210-10-571 PD Equipment Maintenance	635	614	119	458	582	104	1,354	1,000	100	(354)	-25.4%	1,000	(354)	-34.3%	1,000	0.0%
01-4210-10-610 PD Department Supplies	6,134	8,380	13,150	9,221	-	185	185	13,400	13,400	-	0.0%	13,400	-	0.0%	13,400	0.0%
01-4210-10-611 PD Lock Up & Breathalyzer	200	165	122	122	2,941	1,857	2,701	4,800	4,800	-	0.0%	4,800	-	0.0%	4,800	0.0%
01-4210-10-619 PD Uniforms/Apparel/Gear	4,767	11,397	14,660	10,271	-	-	-	500	500	-	0.0%	500	-	0.0%	500	0.0%
01-4210-10-620 PD Office Supplies	4,761	4,881	4,114	4,114	-	42	553	4,800	4,800	-	0.0%	4,800	-	0.0%	4,800	0.0%
01-4210-10-625 PD Postage	305	511	272	272	-	42	553	500	500	-	0.0%	500	-	0.0%	500	0.0%
01-4210-10-635 PD Gasoline/Mileage/Tolls	20,828	16,315	15,326	17,400	852	1,400	16,728	17,024	13,326	(3,698)	-21.7%	17,024	(3,698)	-21.7%	17,024	0.0%
01-4210-10-741 PD Equipment	3,240	3,500	51,230	19,323	-	739	51,117	8,045	7,164	(881)	-11.0%	8,045	(881)	-11.0%	8,045	0.0%
TOTAL 4210 Police	1,261,287	1,359,482	1,374,711	1,331,830	205,643	230,117	1,399,185	1,526,742	1,654,784	128,042	8.4%	1,658,625	131,883	8.6%	1,658,625	0.2%
4220 Fire & Rescue																
01-4220-10-120 FD Salary - Union	572,694	634,875	550,755	585,108	94,461	114,607	570,901	669,223	692,898	23,675	3.5%	692,898	23,675	3.4%	692,898	0.0%
01-4220-10-120 FD Salary - Chief	80,022	86,026	97,715	81,214	17,389	17,051	97,427	86,455	89,816	3,363	3.9%	89,816	3,363	3.8%	89,816	0.0%
01-4220-10-120 FD Salary - Deputy Chief									79,976	79,976	#DIV/0!	79,976	79,976	#DIV/0!	79,976	0.0%
01-4220-10-131 FD Calmen Salary	1,437	1,931	1,677	1,682	-	-	1,677	4,868	4,868	-	0.0%	4,868	-	0.0%	4,868	0.0%
01-4220-10-160 FD Overtime	200,013	200,689	177,452	192,718	36,656	37,921	116,717	179,657	182,752	3,095	1.7%	179,657	3,095	1.7%	179,657	0.0%
01-4220-10-181 FD Holiday Pay	22,312	23,344	22,953	22,953	23,202	23,202	23,202	25,739	26,626	887	3.4%	26,626	887	3.4%	26,626	0.0%
01-4220-10-210 FD Health Insurance	285,147	241,862	228,723	241,911	30,974	37,529	235,278	295,050	353,253	58,203	19.7%	386,270	91,322	31.0%	431,117	4.4%
01-4220-10-220 FD FICA/Medicare	13,466	13,656	12,861	13,328	2,126	2,386	13,121	14,307	15,990	1,683	11.8%	15,990	1,683	11.8%	15,990	0.0%
01-4220-10-230 FD Retirement	246,339	257,064	248,044	250,464	43,268	49,187	253,983	280,249	341,883	61,634	22.0%	341,883	61,634	18.0%	341,883	0.0%
01-4220-10-334 FD Education	4,242	3,465	16,775	8,161	450	2,240	19,585	19,500	5,000	-	0.0%	5,000	-	0.0%	5,000	0.0%
01-4220-10-336 FD Training	1,232	554	556	761	10	548	548	750	750	(2,405)	-32.3%	750	(2,405)	-32.3%	750	0.0%
01-4220-10-361 FD Physicals & Drug/Polygraph Screening	4,100	3,445	2,515	2,515	10	4,075	3,445	4,075	4,075	-	0.0%	4,075	-	0.0%	4,075	0.0%
01-4220-10-416 FD Telephone/Internet/Cable	3,248	3,672	5,644	4,155	1,501	1,648	5,791	6,533	6,533	426	6.5%	6,533	426	6.5%	6,533	0.0%
01-4220-10-560 FD Dues/Subscriptions & Notices	3,338	7,308	7,431	6,026	1,089	622	6,554	5,542	6,107	565	10.2%	5,542	(565)	-10.2%	5,542	0.0%
01-4220-10-571 FD Equipment Maintenance	3,681	2,415	7,144	4,413	1,619	8,645	6,228	4,870	6,228	(1,258)	-20.2%	6,228	(1,258)	-20.2%	6,228	0.0%
01-4220-10-572 FD Radio Maintenance	965	2,673	11,910	5,183	140	1,100	11,469	2,775	3,100	321	11.6%	2,775	(321)	-11.6%	2,775	0.0%
01-4220-10-615 FD Fire Prevention	259	1,081	447	447	-	328	1,469	775	775	-	0.0%	775	-	0.0%	775	0.0%
01-4220-10-619 FD Uniforms/Apparel/Gear	7,208	15,975	8,789	10,657	46	1,582	10,324	8,800	9,800	1,000	11.4%	9,800	1,000	10.2%	9,800	0.0%
01-4220-10-620 FD Office Supplies	755	1,576	1,688	1,134	45	108	1,131	1,750	1,750	-	0.0%	1,750	-	0.0%	1,750	0.0%
01-4220-10-635 FD Gasoline/Mileage/Tolls	9,144	11,277	9,823	10,081	645	1,048	10,488	10,371	9,345	(1,026)	-9.8%	10,371	(931)	-9.0%	10,371	0.0%
01-4220-10-640 FD Station Maintenance	2,825	3,782	6,456	4,354	106	471	6,821	3,600	3,850	250	6.9%	3,850	250	6.5%	3,850	0.0%
01-4220-10-650 FD Vehicle Maintenance	7,161	7,354	9,255	9,255	12	13	13,252	14,555	15,410	855	5.9%	14,555	855	5.9%	14,555	0.0%
01-4220-10-740 FD Equipment	9,593	10,873	23,065	14,510	163	-	22,902	15,750	14,320	(1,430)	-9.1%	14,320	(1,430)	-10.0%	14,320	0.0%

Town of North Hampton
FY2018 Budget

Account Number / Description	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures	FY2016 Expenditures (Through 08/31/15)	FY2017 Expenditures (Through 08/31/16)	Rolling 12-Month Expenditures (Through 08/31/16)	FY2017 Approved Budget	FY2018 Proposed Budget	Increase / (Decrease) vs. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Default Budget	FY2018 Proposed Less: FY2018 Default	Percent % change vs. FY2018 Default
TOTAL 4200 Fire & Rescue	1,448,082	1,514,373	1,472,926	228,574	268,067	1,488,816	1,661,556	1,891,370	228,814	13.8%	1,925,094	(33,724)	-1.8%
4240 Code Enforcement	63,479	63,810	63,462	10,865	11,835	64,336	64,554	64,326	(228)	-0.4%	64,326	0	0.0%
01-4240-10-110 CE Salary	15,650	15,650	17,778	3,186	4,049	23,538	22,245	22,788	543	2.4%	22,788	0	0.0%
01-4240-10-130 CE Part Time Salary	4,880	5,973	6,048	1,048	1,181	6,664	6,664	6,664	0	0.0%	6,664	0	0.0%
01-4240-10-230 CE FICA/Medicare	6,961	7,086	6,961	1,213	1,322	7,195	7,211	7,230	19	0.3%	7,230	0	0.0%
01-4240-10-335 CE Training & Education	385	350	350	110	110	145	900	500	(400)	-44.4%	500	(400)	-80.0%
01-4240-10-416 CE Telephone/Internet/Cable	1,702	2,558	2,255	130	525	2,900	2,500	2,500	0	0.0%	2,500	0	0.0%
01-4240-10-560 CE Dues & Subscriptions	168	235	263	446	446	446	500	500	0	0.0%	500	0	0.0%
01-4240-10-620 CE Office Supplies	-	-	-	-	84	995	1,750	1,500	(250)	-14.3%	1,500	250	16.7%
01-4240-10-635 CE Gasoline/Meals/Tolls	2,240	1,611	1,567	-	84	995	1,750	1,500	(250)	-14.3%	1,500	250	16.7%
01-4240-10-640 CE Vehicle Maintenance	-	79	1,031	-	1,031	1,031	1,500	1,500	0	0.0%	1,500	0	0.0%
01-4240-10-740 CE Equipment	-	300	100	-	250	250	250	250	0	0.0%	250	0	0.0%
01-4240-10-810 CE Miscellaneous	578	-	193	-	-	-	-	-	-	-	-	-	-
TOTAL 4240 Code Enforcement	80,373	97,237	94,020	16,432	19,106	107,125	108,050	107,848	(202)	-0.2%	108,498	(650)	-0.6%
4290 Emergency Management	-	-	25,195	11,530	4,974	69,038	89,397	89,397	0	0.0%	89,397	0	0.0%
01-4290-10-110 EM Public Safety Director Salary	-	-	20,642	10,227	4,080	51,198	63,412	63,412	(63,412)	-100.0%	63,412	(63,412)	-100.0%
01-4290-10-110 EM Public Safety Director Salary	-	-	20,642	10,227	4,080	51,198	63,412	63,412	(63,412)	-100.0%	63,412	(63,412)	-100.0%
01-4290-10-220 EM FICA/Medicare	-	4,651	1,550	803	154	4,002	4,851	4,851	(4,851)	-100.0%	4,851	(4,851)	-100.0%
01-4290-10-230 EM Retirement	-	8,084	2,895	-	740	8,084	3,942	3,942	(3,942)	-100.0%	3,942	(3,942)	-100.0%
01-4290-10-438 EM Training OverTime	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4290-10-439 EM Director's Training & Education	-	-	-	-	-	-	-	-	-	-	-	-	-
01-4290-10-443 EM Contract Instructor's Fees	-	925	308	-	-	925	2,500	2,500	(2,500)	-100.0%	2,500	(2,500)	-100.0%
TOTAL 4290 Emergency Management	-	75,565	25,195	11,530	4,974	69,038	89,397	89,397	0	0.0%	89,397	0	0.0%
4312 Highways & Streets	136,673	138,702	136,673	12,310	23,065	149,787	142,335	140,379	(1,956)	-1.4%	140,379	1,400	0.9%
01-4312-20-110 HW Salary - Union	72,090	74,401	76,027	13,716	15,738	83,612	81,368	82,904	1,544	1.9%	82,904	1,544	1.9%
01-4312-20-130 HW Part Time Salary	6,715	7,012	5,966	1,088	1,221	4,295	7,500	7,500	0	0.0%	7,500	0	0.0%
01-4312-20-131 HW Part Time Salary	3,039	3,000	3,013	-	-	3,000	3,000	3,000	0	0.0%	3,000	0	0.0%
01-4312-20-160 HW Overtime	22,582	28,388	21,745	34	1,525	15,756	23,500	23,500	0	0.0%	23,500	0	0.0%
01-4312-20-210 HW Health Insurance	62,524	64,424	66,920	9,311	14,143	78,843	80,533	109,396	28,483	35.2%	120,157	(10,761)	-9.0%
01-4312-20-220 HW FICA/Medicare	18,671	19,050	18,621	2,396	2,899	27,488	20,000	19,912	(88)	-0.4%	19,912	78	0.4%
01-4312-20-230 HW Retirement	25,693	26,207	26,654	3,339	4,273	27,488	28,000	28,767	767	2.7%	28,767	767	2.7%
01-4312-20-335 HW Training & Education	433	660	376	-	2,221	2,221	600	600	0	0.0%	600	0	0.0%
01-4312-20-361 HW Physicals	1,150	2,625	2,108	750	-	1,800	3,000	3,000	0	0.0%	3,000	0	0.0%
01-4312-20-362 HW Care of Trees	2,683	2,855	2,949	49	317	3,577	3,000	3,000	0	0.0%	3,000	0	0.0%
01-4312-20-410 HW Electricity	4,938	5,481	4,306	113	135	2,542	5,900	4,700	(800)	-14.5%	5,900	(800)	-14.5%
01-4312-20-412 HW Propane/Natural Gas	400	670	529	55	22	486	700	700	0	0.0%	700	0	0.0%
01-4312-20-414 HW Water	2,921	2,828	3,151	432	509	3,228	3,000	3,200	200	6.7%	3,200	0	0.0%
01-4312-20-416 HW Telephone/Internet/Cable	14,378	26,111	16,289	321	813	16,000	16,000	16,000	0	0.0%	16,000	0	0.0%
01-4312-20-440 HW Contract Snow Plowing	885	350	537	-	-	315	1,600	1,500	(100)	-6.3%	1,500	100	6.7%
01-4312-20-442 HW Contract Snow Plowing	9,268	10,669	10,337	395	2,240	2,240	4,000	4,000	0	0.0%	4,000	0	0.0%
01-4312-20-443 HW Catch Basin Cleaning	59,632	84,916	42,300	25,300	25,300	42,300	51,925	51,925	9,625	22.8%	51,925	0	0.0%
01-4312-20-444 HW Equipment Marking	1,193	486	508	804	1,312	1,312	1,600	800	(800)	-50.0%	1,600	800	50.0%
01-4312-20-490 HW Equipment Lease Payment	9,935	11,187	10,296	175	734	11,746	9,000	8,000	(1,000)	-11.1%	9,000	0	0.0%
01-4312-20-560 HW Dues & Subscriptions	29,151	32,302	31,345	3,241	2,103	31,445	29,000	29,000	0	0.0%	29,000	0	0.0%
01-4312-20-572 HW Equipment Maintenance	675	675	345	-	-	360	600	600	0	0.0%	600	0	0.0%
01-4312-20-580 HW Meals	6,187	9,388	7,321	144	857	8,094	8,000	8,000	0	0.0%	8,000	0	0.0%
01-4312-20-581 HW Equipment Rental	1,224	1,224	1,624	-	1,777	4,253	3,000	3,000	0	0.0%	3,000	0	0.0%
01-4312-20-611 HW Street Signs	4,100	4,184	4,100	143	1,857	5,719	4,500	4,500	0	0.0%	4,500	0	0.0%
01-4312-20-619 HW Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-

Town of North Hampton
FY2018 Budget

Account Number / Description	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures	FY2016 Average Expenditures	FY2016 Expenditures (Through 08/31/16)	FY2017 Expenditures (Through 08/31/16)	Rolling 12-Month Expenditures (Through 08/31/16)	FY2017 Approved Budget	FY2018 Proposed Budget	Increase / (Decrease) vs. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Default Budget	FY2018 Deficit/Leas. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Proposed Less FY2018 Default	Percent % change vs. FY2018 Default
01-4312-20-620 HW Office Supplies	282	268	290	267	80	227	227	14,960	13,000	(1,960)	-13.1%	14,960	-	0.0%	(1,960)	0.0%
01-4312-20-635 HW Gasoline/Oil/Tires	18,075	21,165	11,778	17,003	872	664	11,600	11,600	13,000	1,400	12.1%	14,960	-	0.0%	1,400	9.4%
01-4312-20-650 HW Lawn Care	360	69	210	223	672	210	210	325	325	65	20.0%	325	-	0.0%	65	20.0%
01-4312-20-661 HW Haircare	1,215	1,267	1,216	1,333	395	88	879	1,500	1,500	621	41.4%	1,500	-	0.0%	621	41.4%
01-4312-20-740 HW Equipment	1,604	3,364	3,351	2,233	1,091	490	2,860	1,500	1,500	0	0.0%	1,500	-	0.0%	0	0.0%
01-4312-20-770 HW Asphalt Paving & Repairs	71,805	57,397	61,359	63,500	6,775	14,135	68,749	80,000	80,000	1,255	1.6%	80,000	-	0.0%	1,255	1.6%
01-4312-20-810 HW Cold Patch Material	837	726	583	709	-	-	583	1,215	1,215	632	52.1%	1,215	-	0.0%	632	52.1%
01-4312-20-811 HW Lorn. & Gravel	2,745	1,387	2,689	2,274	50	276	2,915	3,000	3,000	95	3.2%	3,000	-	0.0%	95	3.2%
01-4312-20-813 HW Sand	6,889	10,365	3,532	6,529	-	-	3,532	6,750	6,750	217	3.2%	6,750	-	0.0%	217	3.2%
01-4312-20-814 HW Salt	32,548	45,224	34,282	37,351	50	34,282	34,282	41,000	41,000	7,718	18.7%	41,000	-	0.0%	7,718	18.7%
01-4312-20-815 HW Paint & Lumber	149	-	-	50	-	-	50	200	200	150	75.0%	200	-	0.0%	150	75.0%
TOTAL 4312 Highways & Streets	634,852	695,792	617,457	649,367	82,354	112,849	648,042	682,908	721,923	39,015	5.7%	735,824	52,916	7.7%	(13,901)	-1.9%
4316 Street Lighting																
01-4316-10-410 Street/Outside Lights	27,212	27,770	24,001	26,328	4,935	3,603	22,675	25,000	25,000	2,325	9.3%	25,000	-	0.0%	2,325	9.3%
TOTAL 4316 Street Lighting	27,212	27,770	24,001	26,328	4,935	3,603	22,675	25,000	25,000	2,325	9.3%	25,000	-	0.0%	2,325	9.3%
4323 Brush Disposal																
01-4323-10-130 BRUSH Salary	3,679	1,515	3,460	2,885	672	668	3,446	3,600	3,600	154	4.3%	3,600	-	0.0%	154	4.3%
01-4323-10-220 BRUSH FICA/Medicare	268	116	265	218	51	50	264	280	280	12	4.3%	280	-	0.0%	12	4.3%
01-4323-10-310 BRUSH Miscellaneous	288	983	171	467	-	-	171	400	400	229	25.5%	400	-	0.0%	229	57.3%
TOTAL 4323 Brush Disposal	4,215	2,594	3,696	3,568	723	708	3,681	4,280	4,275	(5)	-0.1%	4,280	-	0.0%	(5)	-0.1%
4324 Solid Waste Disposal																
01-4324-10-441 Solid Waste Disposal (Tipping) Fees	85,585	80,739	74,123	80,149	8,937	8,638	73,824	80,000	82,400	2,400	3.0%	82,400	2,400	3.0%	2,400	2.9%
01-4324-10-442 Bulky Waste Disposal Fees	3,043	3,486	3,432	3,324	-	-	3,432	3,500	3,500	68	2.0%	3,500	-	0.0%	68	2.0%
01-4324-10-560 Solid Waste Disposal District Dues	3,519	3,068	3,058	3,218	-	-	3,068	4,000	3,500	(500)	-12.5%	3,500	(500)	-12.5%	-	-12.5%
TOTAL 4324 Solid Waste Disposal	92,147	87,303	80,613	86,691	8,937	8,638	80,324	87,500	89,400	1,900	2.2%	89,400	1,900	2.2%	1,900	2.2%
4328 Recycling																
01-4328-10-130 RCY Salary	34,133	35,228	37,283	35,549	5,553	7,949	39,081	39,270	39,860	590	1.5%	39,860	590	1.5%	590	1.5%
01-4328-10-220 RCY FICA/Medicare	2,637	2,695	2,852	2,728	425	582	2,589	3,000	3,049	49	1.6%	3,049	49	1.6%	49	1.6%
01-4328-10-360 RR Hauling Services	2,128	1,426	2,274	1,943	-	-	2,274	2,600	2,600	326	14.8%	2,600	-	0.0%	326	12.6%
01-4328-10-411 RR Hauling Oil/Propane	226	222	363	270	60	51	354	1,000	1,000	646	64.6%	1,000	-	0.0%	646	64.6%
01-4328-10-416 RR Telephone/Internet/Cable	383	378	375	381	31	32	376	450	450	74	19.7%	450	-	0.0%	74	16.5%
01-4328-10-581 RR Building Maintenance	918	943	2,398	1,419	130	272	2,398	1,500	2,000	500	33.3%	1,500	(500)	-33.3%	500	33.3%
01-4328-10-610 RR Supplies	981	1,165	681	919	130	272	803	1,000	1,000	197	19.7%	1,000	-	0.0%	197	19.7%
01-4328-10-611 RR Portable Toilet Rental	1,179	927	1,022	1,043	137	66	953	1,000	1,000	47	4.7%	1,000	-	0.0%	47	4.7%
TOTAL 4328 Recycling	42,603	42,923	47,230	44,252	6,336	8,334	49,228	49,820	50,959	1,139	2.3%	50,959	690	1.4%	449	0.9%
4332 Water Services																
01-4332-00-414 Distribution Costs-Hydrants	264,184	262,276	256,556	261,005	126,908	132,134	261,762	266,473	269,937	3,464	1.3%	266,473	-	0.0%	3,464	1.3%
TOTAL 4332 Water Services	264,184	262,276	256,556	261,005	126,908	132,134	261,762	266,473	269,937	3,464	1.3%	266,473	-	0.0%	3,464	1.3%
4333 Water Commission																
01-4333-10-551 WTR Copying Expense	-	-	-	-	-	-	-	1	1	-	0.0%	1	-	0.0%	1	0.0%
01-4333-10-610 WTR Supplies	-	-	-	-	-	-	-	1	1	-	0.0%	1	-	0.0%	1	0.0%
01-4333-10-620 WTR Office Supplies	-	-	-	-	-	-	-	1	1	-	0.0%	1	-	0.0%	1	0.0%
01-4333-10-625 WTR Postage	-	-	-	-	-	-	-	1	1	-	0.0%	1	-	0.0%	1	0.0%
TOTAL 4333 Water Commission	-	-	-	-	-	-	-	4	4	-	0.0%	4	-	0.0%	-	0.0%

Town of North Hampton

Account Number / Description	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures	FY2016 Expenditures Through 08/31/16	FY2017 Expenditures Through 08/31/16	FY2018 Budget	FY2018 Proposed Budget	Increase / (Decrease) vs. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Default Budget	FY2018 Default Less. FY2017 Budget	Percent % change vs. FY2017 Budget	FY2018 Proposed Less. FY2018 Default	Percent % change vs. FY2018 Default
4414 Mosquito Control														
01-4414-10-360 Mosquito Control - Contract Services					22,000	22,000	75,000	55,000	275.0%	75,000	55,000	275.0%		0.0%
TOTAL 4414 Mosquito Control					22,000	22,000	75,000	55,000	275.0%	75,000	55,000	275.0%		0.0%
4415 Health Agencies & Hospitals														
01-4415-10-362 HO Seacoast Mental Health	3,500	3,500	2,333		3,500	3,500	3,500	0.0%	0.0%	3,500	0.0%	0.0%		0.0%
01-4415-10-363 HO Lamrey Health Care	750	750	667		750	750	750	0.0%	0.0%	750	0.0%	0.0%		0.0%
01-4415-10-365 HO Seacoast Health Services	2,000													
01-4415-10-366 HO Seacoast Health Net														
TOTAL 4415 Health Agencies & Hospitals	6,250	4,250	3,750		4,250	4,250	4,250	0.0%	0.0%	4,250	0.0%	0.0%		0.0%
4440 Social Services														
01-4440-10-361 SS A Safe Place	800	800	800		800	800	800	0.0%	0.0%	800	0.0%	0.0%		0.0%
01-4440-10-362 SS Richs McFarland	300	300	300		300	300	300	0.0%	0.0%	300	0.0%	0.0%		0.0%
01-4440-10-363 SS Social Assist Support Services	975	975	975		975	975	975	0.0%	0.0%	975	0.0%	0.0%		0.0%
01-4440-10-364 SS Child & Family Services	1,000	1,000	1,000		1,000	1,000	1,000	0.0%	0.0%	1,000	0.0%	0.0%		0.0%
01-4440-10-365 SS Rockingham County Community Action	3,000	3,000	3,000		3,000	3,000	3,000	0.0%	0.0%	3,000	0.0%	0.0%		0.0%
01-4440-10-368 SS Area Homemakers	1,000	1,000	1,000		1,000	1,000	1,000	0.0%	0.0%	1,000	0.0%	0.0%		0.0%
01-4440-10-369 SS Meals on Wheels	1,528	1,140	1,268		1,140	1,140	880	75.4%	75.4%	1,140	880	75.4%	260	22.8%
01-4440-10-370 SS Friends RSVP	100	100	100		100	100	100	0.0%	0.0%	100	0.0%	0.0%		0.0%
01-4440-10-371 SS Red Cross	500	500	333		500	500	500	0.0%	0.0%	500	0.0%	0.0%		0.0%
01-4440-10-372 SS Child Advocacy Center	1,400	1,400	1,400		1,400	1,400	1,360	119.3%	119.3%	1,400	1,360	119.3%	40	2.9%
01-4440-10-374 SS Cross Roads House	1,000	1,000	1,000		1,000	1,000	1,000	0.0%	0.0%	1,000	0.0%	0.0%		0.0%
01-4440-10-376 SS Families First	1,750	1,750	1,750		1,750	1,750	1,750	0.0%	0.0%	1,750	0.0%	0.0%		0.0%
01-4440-10-377 SS Transport Assist For Seacoast Citizen														
01-4440-10-378 SS CASA For Children														
TOTAL 4440 Social Services	13,081	10,065	11,820		11,315	13,755	16,575	2,220	15.4%	14,455	2,220	15.4%		15.4%
4442 General Assistance														
01-4442-10-811 General Assistance	11,418	4,210	6,507		1,661	5,573	9,000	9,000	0.0%	9,000	0.0%	0.0%		0.0%
TOTAL 4442 General Assistance	11,418	4,210	6,507		1,661	5,573	9,000	9,000	0.0%	9,000	0.0%	0.0%		0.0%
4520 Parks & Recreation														
01-4520-10-110 REC Salaries	43,652	43,342	43,802		8,240	46,052	46,742	645	1.4%	46,742	645	1.4%		0.0%
01-4520-10-230 REC EIC/Medicare	3,205	3,236	3,205		592	3,349	3,576	49	1.4%	3,576	49	1.4%		0.0%
01-4520-10-230 REC Retirement	4,783	4,850	4,810		920	5,170	5,319	170	3.3%	5,319	170	3.3%		0.0%
01-4520-10-323 REC Advertising	62		186			750	750	(500)	-66.7%	750	(500)	-66.7%		0.0%
01-4520-10-335 REC Training & Education		105	35			500	500	(400)	-80.0%	500	(400)	-80.0%		0.0%
01-4520-10-813 REC Office Supplies	127	376	142											
01-4520-10-620 REC Office Supplies	43		14			3,267	4,500	3,300	100.0%	1,200	3,300	275.0%	3,300	275.0%
01-4520-10-635 REC Gasoline/Mileage/Tolls		1,500	1,225			1,500	3,000	1,500	100.0%	1,500	0.0%	0.0%		0.0%
01-4520-10-640 REC Dabnomb Park Maintenance			1,000											
01-4520-10-813 REC Senior Activities														
TOTAL 4520 Parks & Recreation	51,676	53,683	57,809		9,792	59,368	63,487	4,764	8.1%	59,597	864	1.5%		6.5%
4550 North Hampton Public Library														
01-4550-10-910 North Hampton Public Library	354,176	364,478	365,268		97,030	379,892	390,463	2,343	0.6%	391,157	3,037	0.8%	(664)	-0.2%
TOTAL 4550 North Hampton Public Library	354,176	364,478	365,268		97,030	379,892	390,463	2,343	0.6%	391,157	3,037	0.8%	(664)	-0.2%
4583 Patriotic Purposes														
01-4583-10-811 Patriotic Purposes	1,000	2,436	1,619		5	1,626	2,500		0.0%	2,500		0.0%		0.0%

Town of North Hampton
FY2018 Budget

Account Number / Description	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures	FY2016 Expenditures (Through 09/31/16)	FY2017 Expenditures (Through 09/31/16)	Rolling 12-Month Expenditures (Through 09/31/16)	FY2017 Approved Budget	FY2018 Proposed Budget	Increase / (Decrease) vs. FY2017 Budget	Percent % Change vs. FY2017 Budget	FY2018 Default Budget	FY2018 Budget Deficit	Percent % Change vs. FY2018 Budget	FY2018 Proposed Budget	Percent % Change vs. FY2018 Budget
TOTAL 4583 Patriotic Purposes	1,000	2,436	1,421	1,619	5	1,426	2,500	2,500	-	0.0%	2,500	-	0.0%	-	0.0%
4589 Agricultural Commission	1,367	949	1,273	1,156	124	1,342	1,200	1,200	-	0.0%	1,200	-	0.0%	-	0.0%
TOTAL 4589 Agricultural Commission	1,367	949	1,273	1,156	124	1,342	1,200	1,200	-	0.0%	1,200	-	0.0%	-	0.0%
4611 Conservation Commission	116	20	45	45	-	20	200	50	(150)	-75.0%	200	(150)	75.0%	-	0.0%
01-4611-10-361 CONS Man & Inventory Easements	9,406	12,981	8,609	10,359	-	8,809	10,000	10,000	-	0.0%	10,000	-	0.0%	-	0.0%
01-4611-10-362 CONS Water Quality Sampling & Testing	-	-	-	-	-	-	1,400	500	(900)	-64.3%	1,400	(900)	64.3%	-	0.0%
01-4611-10-363 CONS Inspect & Monitor Easements	793	958	1,041	931	-	1,041	300	700	400	233.3%	300	700	233.3%	-	0.0%
01-4611-10-360 CONS Dues & Subscriptions	526	150	225	225	127	127	1,000	250	(750)	-75.0%	1,000	(750)	75.0%	-	0.0%
01-4611-10-510 CONS Easement Posting & Signs	1,042	301	385	576	-	385	100	500	400	400.0%	100	400	400.0%	-	0.0%
01-4611-10-530 CONS Property Maintenance	197	61	186	186	-	186	1,300	500	(800)	-61.5%	1,300	(800)	61.5%	-	0.0%
01-4611-10-710 CONS Easement Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL 4611 Conservation Commission	12,000	14,451	10,555	12,302	127	10,382	14,300	12,800	(1,500)	-10.5%	14,300	(1,500)	10.5%	-	0.0%
4711 Debt Service - Principal	180,000	180,000	190,000	183,333	65,000	120,000	195,000	125,000	(70,000)	-35.9%	125,000	(70,000)	35.9%	-	0.0%
01-4711-10-580 Debt Service - Principal	180,000	180,000	190,000	183,333	65,000	120,000	195,000	125,000	(70,000)	-35.9%	125,000	(70,000)	35.9%	-	0.0%
TOTAL 4711 Debt Service - Principal	180,000	180,000	190,000	183,333	65,000	120,000	195,000	125,000	(70,000)	-35.9%	125,000	(70,000)	35.9%	-	0.0%
4721 Debt Service - Interest	157,369	149,219	141,031	148,206	66,016	135,163	132,244	124,869	(7,375)	-5.6%	124,869	(7,375)	5.6%	-	0.0%
01-4721-10-981 Debt Service - LT Interest	157,369	149,219	141,031	148,206	66,016	135,163	132,244	124,869	(7,375)	-5.6%	124,869	(7,375)	5.6%	-	0.0%
TOTAL 4721 Debt Service - Interest	157,369	149,219	141,031	148,206	66,016	135,163	132,244	124,869	(7,375)	-5.6%	124,869	(7,375)	5.6%	-	0.0%
TOTAL 01 GENERAL FUND	5,831,113	6,113,615	6,071,339	6,071,339	1,418,702	6,360,371	6,688,166	7,002,832	334,666	5.0%	7,130,470	(127,638)	-1.8%	-	0.0%



Budget of the Town of North Hampton

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
Kari Schmitz	<i>[Handwritten Signature]</i>
Dickie Gacact	<i>[Handwritten Signature]</i>
Anne Ambrosi	<i>[Handwritten Signature]</i>
Kathleen McKillgore	<i>[Handwritten Signature]</i>
Charles Galloway	<i>[Handwritten Signature]</i>
RICHARD H. STANTON	<i>[Handwritten Signature]</i>
Samuel h Puette	<i>[Handwritten Signature]</i>
JAMES SUNDUS	<i>[Handwritten Signature]</i>

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

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	10	\$225,096	\$244,564	\$238,070	\$0	\$238,070	\$0
4140-4149	Election, Registration, and Vital Statistics	10	\$125,674	\$119,759	\$134,125	\$0	\$134,125	\$0
4150-4151	Financial Administration	10	\$184,173	\$242,982	\$210,573	\$0	\$210,573	\$0
4152	Revaluation of Property	10	\$75,470	\$67,259	\$68,221	\$0	\$68,221	\$0
4153	Legal Expense	10	\$100,000	\$111,504	\$115,000	\$0	\$115,000	\$0
4155-4159	Personnel Administration	10	\$174,525	\$173,728	\$171,096	\$0	\$171,096	\$0
4191-4193	Planning and Zoning	10	\$107,166	\$108,011	\$103,073	\$0	\$103,073	\$0
4194	General Government Buildings	10	\$96,800	\$151,353	\$83,843	\$0	\$83,843	\$0
4195	Cemeteries	10	\$48,085	\$45,004	\$47,807	\$0	\$47,807	\$0
4196	Insurance	10	\$159,675	\$157,659	\$183,657	\$0	\$183,657	\$0
4197	Advertising and Regional Association	10	\$6,000	\$5,623	\$5,623	\$0	\$5,623	\$0
4199	Other General Government	10	\$0	\$12,475	\$1,000	\$0	\$1,000	\$0
Public Safety								
4210-4214	Police	10	\$1,407,344	\$1,384,010	\$1,654,784	\$0	\$1,654,784	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	10	\$1,682,479	\$1,575,880	\$1,891,370	\$0	\$1,891,370	\$0
4240-4249	Building Inspection	10	\$103,992	\$104,451	\$107,848	\$0	\$107,848	\$0
4290-4298	Emergency Management		\$79,353	\$75,585	\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	10	\$707,891	\$623,998	\$721,923	\$0	\$721,923	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	10	\$24,000	\$24,001	\$25,000	\$0	\$25,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	10	\$4,922	\$3,896	\$4,275	\$0	\$4,275	\$0
4324	Solid Waste Disposal	10	\$97,000	\$80,623	\$89,400	\$0	\$89,400	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	10	\$50,396	\$47,229	\$50,959	\$0	\$50,959	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	10	\$267,589	\$256,556	\$269,937	\$0	\$269,937	\$0
4335-4339	Water Treatment, Conservation and Other	10	\$503	\$0	\$4	\$0	\$4	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	10	\$0	\$0	\$75,000	\$0	\$75,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	10	\$6,500	\$750	\$4,250	\$0	\$4,250	\$0
Welfare								
4441-4442	Administration and Direct Assistance	10	\$25,705	\$15,597	\$25,675	\$0	\$25,675	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	10	\$57,161	\$67,905	\$63,487	\$0	\$63,487	\$0
4550-4559	Library	10	\$377,151	\$377,150	\$390,463	\$0	\$390,463	\$0
4583	Patriotic Purposes	10	\$3,500	\$1,421	\$2,500	\$0	\$2,500	\$0
4589	Other Culture and Recreation	10	\$1,825	\$1,273	\$1,200	\$0	\$1,200	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	10	\$14,300	\$10,555	\$12,800	\$0	\$12,800	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Debt Services								
4711	Long Term Bonds and Notes - Principal	10	\$190,000	\$190,000	\$125,000	\$0	\$125,000	\$0
4721	Long Term Bonds and Notes - Interest	10	\$141,032	\$141,031	\$124,869	\$0	\$124,869	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$258,075	\$102,031	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$240,000	\$240,000	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$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
Total Proposed Appropriations			\$7,043,382	\$6,763,863	\$7,002,832	\$0	\$7,002,832	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	09 (By Petition)	\$0	\$0	\$296,340	\$0	\$0	\$296,340
	Purpose: Town Safety Complex							
4902	Machinery, Vehicles, and Equipment	13	\$0	\$0	\$54,760	\$0	\$54,760	\$0
	Purpose: Purchase of SCBA Units for the Fire Department fro							
4902	Machinery, Vehicles, and Equipment	14	\$0	\$0	\$50,000	\$0	\$50,000	\$0
	Purpose: Purchase of SCBA Units for the Fire Department fro							
4902	Machinery, Vehicles, and Equipment	31 (By Petition)	\$0	\$0	\$55,000	\$0	\$55,000	\$0
	Purpose: Purchase of a Recreation Van							
4903	Buildings	09 (By Petition)	\$0	\$0	\$0	\$6,250,000	\$0	\$6,250,000
	Purpose: Town Safety Complex							
4909	Improvements Other than Buildings	15	\$0	\$0	\$250,000	\$0	\$250,000	\$0
	Purpose: Road Resurfacing							
4915	To Capital Reserve Fund	20	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	Purpose: Contribution to the Health Benefits Stabilization							
4915	To Capital Reserve Fund	21	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	Purpose: Contribution to the Earned Time Settlement Capital							
4915	To Capital Reserve Fund	22	\$0	\$0	\$100,000	\$0	\$100,000	\$0
	Purpose: Contribution to the Town Building Maintenance Capi							
4915	To Capital Reserve Fund	23	\$0	\$0	\$25,000	\$0	\$25,000	\$0
	Purpose: Contribution to the Town Revaluation Capital Reser							
4915	To Capital Reserve Fund	30 (By Petition)	\$0	\$0	\$0	\$150,000	\$0	\$150,000
	Purpose: Contribution to Library Building Capital Reserve F							
4916	To Expendable Trusts/Fiduciary Funds	24	\$0	\$0	\$1	\$0	\$1	\$0
	Purpose: Creation of the Town Anniversaries Expendable Trus							
Special Articles Recommended			\$0	\$0	\$594,761	\$6,696,340	\$594,761	\$6,696,340

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)	
4210-4214	Police	25	\$0	\$0	\$87,750	\$0	\$0	\$87,750	
	Purpose: Creation of School Resource Officer Position								
4299	Other (Including Communications)	19	\$0	\$0	\$20,000	\$0	\$20,000	\$0	
	Purpose: Update of 2008 MRI Report on Public Safety Staffin								
4902	Machinery, Vehicles, and Equipment	11	\$0	\$0	\$14,200	\$0	\$14,200	\$0	
	Purpose: Lease Purchase of Police Cruiser								
4902	Machinery, Vehicles, and Equipment	12	\$0	\$0	\$14,200	\$0	\$14,200	\$0	
	Purpose: Lease Purchase of Police Cruiser								
4902	Machinery, Vehicles, and Equipment	16	\$0	\$0	\$28,600	\$0	\$28,600	\$0	
	Purpose: Replace 6-Wheel DPW Dump Truck								
4903	Buildings	18	\$0	\$0	\$75,000	\$0	\$75,000	\$0	
	Purpose: Repairs to North Hampton Public Library								
4909	Improvements Other than Buildings	17	\$0	\$0	\$25,000	\$0	\$25,000	\$0	
	Purpose: Resurfacing Dearborn Park Parking Lot								
4913	To Capital Projects Fund	26	\$0	\$0	\$31,703	\$0	\$31,703	\$0	
	Purpose: North Hampton Forever Balance Sheet Deficit								
Individual Articles Recommended					\$0	\$0	\$296,453	\$0	\$87,750

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	10	\$2,155	\$1,000	\$1,000
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	10	\$65,847	\$64,350	\$64,350
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	10	\$906	\$1,000	\$1,000
3220	Motor Vehicle Permit Fees	10	\$1,325,745	\$1,273,750	\$1,273,750
3230	Building Permits	10	\$99,099	\$92,500	\$92,500
3290	Other Licenses, Permits, and Fees	10	\$18,696	\$15,150	\$15,150
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	10	\$214,621	\$233,262	\$233,262
3353	Highway Block Grant	10	\$100,590	\$101,241	\$101,241
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)	10	\$36,887	\$3,985	\$3,985
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	10	\$30,130	\$27,800	\$27,800
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	10	\$11,649	\$10,000	\$10,000

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3503-3509	Other	10	\$85,491	\$9,500	\$9,500
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	15	\$30,000	\$30,000	\$30,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	14, 26	\$0	\$81,703	\$81,703
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$2,021,816	\$1,945,241	\$1,945,241

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$6,597,211	\$7,002,832	\$7,002,832
Special Warrant Articles Recommended	\$8,592,121	\$594,761	\$594,761
Individual Warrant Articles Recommended	\$301,701	\$296,453	\$208,703
TOTAL Appropriations Recommended	\$15,491,033	\$7,894,046	\$7,806,296
Less: Amount of Estimated Revenues & Credits	\$9,728,353	\$1,945,241	\$1,945,241
Estimated Amount of Taxes to be Raised	\$5,762,680	\$5,948,805	\$5,861,055

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee			\$7,806,296
Less Exclusions:			
2. Principal: Long-Term Bonds & Notes	4711	\$125,000	\$125,000
3. Interest: Long-Term Bonds & Notes	4721	\$124,869	\$124,869
4. Capital outlays funded from Long-Term Bonds & Notes			\$0
5. Mandatory Assessments			\$0
6. Total Exclusions <i>(Sum of Lines 2 through 5 above)</i>			\$249,869
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)			\$7,556,427
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>			\$755,643
Collective Bargaining Cost Items:			
9. Recommended Cost Items (Prior to Meeting)			\$0
10. Voted Cost Items (Voted at Meeting)			\$0
11. Amount voted over recommended amount <i>(Difference of Lines 9 and 10)</i>			\$0
Mandatory Water & Waste Treatment Facilities (RSA 32:21):			
12. Amount Recommended (Prior to Meeting)			\$0
13. Amount Voted (Voted at Meeting)			\$0
14. Amount voted over recommended amount <i>(Difference of Lines 12 and 13)</i>			\$0
15. Bond Override (RSA 32:18-a), Amount Voted			\$0
Maximum Allowable Appropriations Voted At Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 15)</i>			\$8,561,939



North Hampton

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 26, 2017

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/>

GOVERNING BODY 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.

Governing Body Certifications

Printed Name	Position	Signature
Jim Maggiore	Chair	<i>Jim Maggiore</i>
Larry Miller	Vice Chair	<i>Larry Miller</i>
Rick Stanton	Member	<i>Rick Stanton</i>

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



New Hampshire
Department of
Revenue Administration

2017
Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$235,798	\$4,522	\$0	\$240,320
4140-4149	Election, Registration, and Vital Statistics	\$128,816	\$6,440	\$0	\$135,256
4150-4151	Financial Administration	\$203,403	\$3,671	\$0	\$207,074
4152	Revaluation of Property	\$68,000	\$1,221	\$0	\$69,221
4153	Legal Expense	\$95,000	\$0	\$0	\$95,000
4155-4159	Personnel Administration	\$176,384	\$10,399	\$0	\$186,783
4191-4193	Planning and Zoning	\$102,031	\$215	\$0	\$102,246
4194	General Government Buildings	\$91,150	(\$9,657)	\$0	\$81,493
4195	Cemeteries	\$48,374	\$0	\$0	\$48,374
4196	Insurance	\$171,896	\$11,761	\$0	\$183,657
4197	Advertising and Regional Association	\$5,792	(\$169)	\$0	\$5,623
4199	Other General Government	\$0	\$1,000	\$0	\$1,000
Public Safety					
4210-4214	Police	\$1,526,742	\$131,883	\$0	\$1,658,625
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$1,661,556	\$263,538	\$0	\$1,925,094
4240-4249	Building Inspection	\$108,050	\$448	\$0	\$108,498
4290-4298	Emergency Management	\$89,397	\$0	\$0	\$89,397
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$682,908	\$52,916	\$0	\$735,824
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$25,000	\$0	\$0	\$25,000
4319	Other	\$0	\$0	\$0	\$0
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$4,280	\$0	\$0	\$4,280
4324	Solid Waste Disposal	\$87,500	\$1,900	\$0	\$89,400
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	\$49,820	\$690	\$0	\$50,510
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$266,473	\$0	\$0	\$266,473
4335-4339	Water Treatment, Conservation and Other	\$4	\$0	\$0	\$4
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2017
Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Health					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$20,000	\$55,000	\$0	\$75,000
4415-4419	Health Agencies, Hospitals, and Other	\$4,250	\$0	\$0	\$4,250
Welfare					
4441-4442	Administration and Direct Assistance	\$23,455	\$0	\$0	\$23,455
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Culture and Recreation					
4520-4529	Parks and Recreation	\$58,723	\$864	\$0	\$59,587
4550-4559	Library	\$388,120	\$3,037	\$0	\$391,157
4583	Patriotic Purposes	\$2,500	\$0	\$0	\$2,500
4589	Other Culture and Recreation	\$1,200	\$0	\$0	\$1,200
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$14,300	\$0	\$0	\$14,300
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$195,000	(\$70,000)	\$0	\$125,000
4721	Long Term Bonds and Notes - Interest	\$132,244	(\$7,375)	\$0	\$124,869
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehides, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2017
Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Agency Funds	\$0	\$0	\$0	\$0
Total Appropriations		\$6,668,166	\$462,304	\$0	\$7,130,470



Account Code	Reason for Reductions/Increases or One-Time Appropriations
4197	Decrease in NHMA dues.
4240-4249	Increase in salary, FICA/Medicare, and retirement contributions.
4140-4149	Increase in salary, FICA/Medicare, and retirement contributions.
4130-4139	Increase in salary, FICA/Medicare, and retirement contributions.
4150-4151	Increase in salary, FICA/Medicare, and retirement contributions.
4220-4229	Increase in salary, FICA/Medicare, retirement contributions, and health insurance.
4194	Decrease in custodial services.
4312	Increase in salary, FICA/Medicare, retirement contributions, health insurance, and equipment lease payments.
4196	Increase in worker's compensation, property & liability, and life insurance.
4550-4559	Increase in salary, FICA/Medicare, retirement contributions, and health insurance.
4721	Scheduled decrease in interest debt service. A bond was paid off in FY2017.
4711	Scheduled decrease in principal debt service. A bond was paid off in FY2017.
4199	Redclassification of Heritage Commission account.
4520-4529	Increase in salary, FICA/Medicare, and retirement contributions.
4155-4159	Increase in the cost of health insurance.
4414	Increase in mosquito control services.
4191-4193	Increase in Circuit Rider services.
4210-4214	Increase in salary, FICA/Medicare, retirement contributions, and vehicle lease payments.
4152	Increase in assessing services.
4326-4329	Increase in salary and FICA/Medicare.
4324	Increase in solid waste disposal tipping fees.



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work forward.

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

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

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality: County: Original Date:

Revision Date:

ASSESSOR

Assessor's Name

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.

MUNICIPAL OFFICIALS

<input type="text" value="JIM MAGGIORE"/> Municipal Official 1	<input type="text" value="LARRY MILLER"/> Municipal Official 2
<input type="text" value="RICK STANTON"/> Municipal Official 3	<input type="text"/> Municipal Official 4
<input type="text"/> Municipal Official 5	<input type="text"/> Municipal Official 6

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

PREPARER'S INFORMATION

Preparer's Name

Phone Number

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.

Email (optional)



Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

		Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A ?	2,424.6	\$198,300
1-B	Conservation Restriction Assessment RSA 79-B ?	2	\$800
1-C	Discretionary Easements RSA 79-C ?	181	\$23,100
1-D	Discretionary Preservation Easements RSA 79-D ?	0.62	\$1,800
1-E	Taxation of Land Under Farm Structures RSA 79-F ?		
1-F	Residential Land (Improved and Unimproved) ?	4,015.15	\$366,807,050
1-G	Commercial/Industrial Land (excluding Utility Land) ?	662.75	\$59,382,500
1-H	Total of Taxable Land ?	7,286.12	\$426,413,550
1-I	Tax Exempt and Non-Taxable Land ?	1,016.44	\$13,495,500

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

		Number of Structures	Assessed Valuation
2-A	Residential ?		\$475,561,150
2-B	Manufactured Housing as defined in RSA 674:31 ?		\$29,815,100
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$84,024,150
2-D	Discretionary Preservation Easements RSA 79-D ?	10	\$577,100
2-E	Taxation of Farm Structures RSA 79-F ?		
2-F	Total of Taxable Buildings ?		\$589,977,500
2-G	Tax Exempt and Non-Taxable Buildings ?		\$12,022,100

Utilities and Timber ?

		Assessed Valuation
3-A	Utilities ?	\$13,915,700
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?

\$1,030,306,750



Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?			\$1,030,306,750

Summation of Exemptions ?

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$25,000	2	\$50,000
13	Elderly Exemption (RSA 72:39-a & b)		84	\$10,943,400
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?	\$50,000	3	\$150,000
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?		5	\$1,000
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?			
20) Total Dollar Amount of Exemptions (sum of lines 12-19)				\$11,144,400

Calculations		\$1,019,162,350
		\$13,915,700
		\$1,005,246,650

Notes:



List Water and Sewer Companies ?

Water/Sewer Company	Assessed Valuation
AQUARION WATER COMPANY	\$6,938,000
Total of all Water and Sewer Companies in this Section	\$6,938,000
Total Valuation of all Sect. A Utility Companies	\$13,915,700

SECTION B

List Other Utility Companies ?

Other Utility Company	Assessed Valuation



Tax Credits and Exemptions

Veterans' Tax Credits

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
<input type="checkbox"/> Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) ((\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	292	\$145,750
<input type="checkbox"/> Surviving Spouse (RSA 72:29-a) "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." ((\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)			
<input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	16	\$32,000

Total Number and Amount **308** **\$177,750**

*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

Disabled and Deaf Exemption Report

	Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
	Single	Married	Single	Married
Income Limits <input type="checkbox"/>	\$40,000	\$55,000		
Asset Limits <input type="checkbox"/>	\$100,000	\$100,000		

Elderly Exemption Report - RSA 72:39-a

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	2	\$120,000	65-74	24	\$2,880,000	\$1,903,000
75-79	1	\$160,000	75-79	21	\$3,360,000	\$2,539,200
80+	3	\$200,000	80+	39	\$7,800,000	\$6,501,200
Total				84	\$14,040,000	\$10,943,400

Income Limits	Single	\$40,000	Asset Limits	Single	\$55,000
	Married	\$175,000		Married	\$175,000

Community Tax Relief Incentive - RSA 79-E

Adopted: Yes No

Taxation of Qualifying Historic Buildings - RSA 79-G

Adopted: Yes No

Taxation of Certain Chartered Public School Facilities - RSA 79-H

Adopted: Yes No



Property Reports

Current Use Reports - RSA 79-A ?

	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	467.52	\$110,700	Receiving 20% Rec. Adjustment	337.26
Forest Land	967.27	\$66,500	Removed from Current Use During Current Tax Year 2016	12.18
Forest Land with Documented Stewardship	156.02	\$7,400	Owners in Current Use	93
Unproductive Land	624.49	\$10,300	Parcels in Current Use	160
Wet Land	209.3	\$3,400		
Total	2,424.6	\$198,300		

Land Use Change Tax ?

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)			\$29,600
Conservation Allocation	Percentage	100	And/Or Dollar Amount
Monies to Conservation Fund			\$29,600
Monies to General Fund			

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60) ?

	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land	2	\$800	Receiving 20% Recreation Adjustment	
Forest Land			Removed from Conservation During Current Tax Year	
Forest Land with Documented Stewardship				Total Number
Unproductive Land			Owners in Conservation	1
Wet Land			Parcels in Conservation	1
Total	2	\$800		

Discretionary Easements - RSA 79-C ?

Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)	
181	3	\$23,100	OPEN SPACE/ GOLF COURSE	WET LANDS

Taxation of Farm Structures and Land Under Farm Structures - RSA 79-F ?

Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures



Tax Increment Financing Districts - RSA 162-K ?

TIF District Name	Date of Adoption/ Modification	Original Assessed Value	Unretained Captured Assessed Value	Amount used on page 2	Retained Captured Assessed Value	Current Assessed Value



NORTH HAMPTON

1. CERTIFY THIS FORM

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

MICHAEL

Preparer's Last Name

PELLETIER

Date

Sep 27, 2016

2. SAVE AND EMAIL THIS FORM TO THE EQUALIZATION BUREAU

Please save and e-mail the completed, fillable PDF form to the Equalization Bureau at equalization@dra.nh.gov.

3. PRINT, SIGN, AND UPLOAD THIS FORM TO THE MTRSP

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY 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 Signature

Assessor's Signature

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Births Recorded in Town of North Hampton for Year Ending December 31, 2016

DATE	NAME	PLACE OF BIRTH	FATHER	MOTHER
2/1/2016	PHILLIPS, HARPER LILLY	PORTSMOUTH	PHILLIPS, TAYLOR	PHILLIPS, KARA
2/18/2016	COATES, CADEN CHRISTOPHER	PORTSMOUTH	COATES, CHRISTOPHER	COATES, JESSA
6/28/2016	SWEET, NORA GRACE	PORTSMOUTH	SWEET, RYAN	SWEET, KELLY
8/26/2016	RAUCCI, HUNTER ADELAIDE	EXETER	RAUCCI, ANDREW	RAUCCI, KATHERINE
10/25/2016	IBEY, GWENDOLYN GARDNER	PORTSMOUTH	IBEY, BENJAMIN	IBEY, ERIN
11/8/2016	TATE, ALEXANDRIA JAY	DOVER		TATE, CHERYL
11/8/2016	TATE, ZOEY JAMESON	DOVER		TATE, CHERYL
11/23/2016	MAGRI, CATERINA MARY	PORTSMOUTH	MAGRI, CHRISTOPHER	MAGRI, EMILY
12/22/2016	MANNES, SAWYER MARIE	PORTSMOUTH	MANNES, SCOTT	MANNES, CALEY

DATE	PLACE OF MARRIAGE	PERSON A	PERSON A RESIDENCE	PERSON B	PERSON B RESIDENCE
2/5/2016	ROCHESTER	CHAPMAN, VANCE C	NORTH HAMPTON	TAN, WENDA A	SOMERSWORTH
2/12/2016	NORTH HAMPTON	MARSHALL, JOSEPH J	NORTH HAMPTON	BUBIER, RONICA L	NORTH HAMPTON
3/26/2016	NORTH HAMPTON	MARGOLIS, FRANK H	NORTH HAMPTON	ZIZZO, KAREN L	NORTH HAMPTON
4/29/2016	NORTH HAMPTON	BESSETTE, NOELLE L	NORTH HAMPTON	POPPALARDO, CHRISTOPHER R	NORTH HAMPTON
5/6/2016	SOMERSWORTH	MILLET, MICHAEL J	NORTH HAMPTON	LOCKE, JILL E	BERWICK ME
6/17/2016	NEWFIELDS	DAVEY, ELIZABETH M	NORTH HAMPTON	GREGOIRE, CASEY L	NORTH HAMPTON
6/18/2016	HAMPTON	DYMENT, CAMERON L	NORTH HAMPTON	CARBERRY, ANNE H	NORTH HAMPTON
6/18/2016	NEWFIELDS	ARNAULT, ETHAN G	NOTTINGHAM	HAYDEN, EMMA C	NORTH HAMPTON
7/23/2016	NEWFIELDS	MAGUIRE, MATTHEW	NORTH HAMPTON	DAVEY, LYNN A	NORTH HAMPTON
8/6/2016	NORTH HAMPTON	BOUCHER, BRYAN H	HAMPTON	RENKER, THERESA A	NORTH HAMPTON
9/3/2016	RYE BEACH	BROOM, JOANNA N	NORTH HAMPTON	HART, ANDREW S	NORTH HAMPTON
9/9/2016	HAMPTON	CHABOT, JULIE E	NORTH HAMPTON	WOLTERBEEK IX, JACOB C	WELLS ME
10/29/2016	JACKSON	JEPPESEN, RUSSELL, S	NORTH HAMPTON	TAYLOR, SARAH B	NORTH HAMPTON

I certify the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan, Town Clerk/Tax Collector

Deaths Recorded in the Town of North Hampton for the year Ending December 31, 2016

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
11/19/2003	*OLIVEIRA, JOSEPH	HAVERHILL MA	CLIVERIRA, JOSEPH	RAPOSA, MARY
10/14/2005	*LEMOINE, MARY L	EXETER NH		
10/31/2010	*HARNEY JR, FRANCIS WILLIAM	TILTON NH		
12/14/2010	*HOBBS JR, PAUL KENDALL	GENVA IL	HOBBS, PAUL	MCKITTRICK, ELAINE
11/23/2010	*FAULKNER, EVELYN J	LANCASTER NH		
11/3/2013	*OLIVEIRA, KATHLEEN	HAVERHILL MA		
4/12/2014	*ENSINGER, MARY F	EXETER NH		
9/4/2015	*BROWN, LEON B	ROCHERSTER NH		
12/30/2015	*STOODLEY, ROY ARTHUR	PORTLAND ME		
1/17/2016	*BEATTY, CHARLES W	PORTSMOUTH NH	BEATTY, WILLIAM E	HASKELL, FLORENCE
1/4/2016	*ROUTH, WALLIS W	KITTERY ME	SNOWDEN, WALLACE E	CORNISH, VICTORIA B
1/10/2016	*CALLAHAN, MICHAEL	PORTSMOUTH NH	CALLAHAN SR, JOHN R	BELL, RITA
1/21/2016	*ENSINGER, FERDINANDO B	EXETER NH	ENSINGER, FERDINAND B	HERRINGTON, FLORENCE
1/24/2016	ABBIUSO, JOHN	NORTH HAMPTON	ABBIUSO, JOHN	MERCIER, CELIA
1/27/2016	*LEMOINE, PAUL A	SALEM NH	LEMOINE, AIME	LETARTE, IMELDA
1/31/2016	MCGUIRE, SHIRLEY	PORTSMOUTH NH	PELLETIER, ROGER	GAREY, CLAIRE
2/5/2016	SHOER, PAUL	NORTH HAMPTON	SHOER, MANDEL	BRISK, SARAH
2/5/2016	*BLANEY, ADELBERT	RYE NH	BLANEY, CARROLL S	GERRY, ESTHER L
2/14/2016	*SMITH, JUDITH A	EXETER NH	MARSTON, CLARENCE	WOODBURN, DORIS
2/28/2016	KAY, ROSE	NORTH HAMPTON	TREMBLAY, HERMAN	O'LEARY, NORA
3/11/2016	*MARSTON, WALTER STANLEY	AMESBURY MA	MARSTON, CLARENCE	WOODBURN, DORIS
3/17/2016	BEDELL, SCOTT	NORTH HAMPTON	BEDELL, THOMAS	KERR, KATHERINE
3/26/2016	BEDNARZ, JEFFREY	NORTH HAMPTON	BEDNARZ, STANLEY	FIL, BARBARA
4/5/2016	MILLER, BOB T	PORTSMOUTH NH	MILLER, JESS	TILFORD, MABEL
4/5/2016	WOOD JR, WILLIAM	PORTSMOUTH NH	WOOD, WILLIAM	ALDRICH, PAULINE
4/9/2016	*MACARTHUR, JOSHUA	BOSTON MA	MACARTHUR, DAVID	BROWN, DEBORAH
4/21/2016	ARCHER III, WILLIAM HENRY	NORTH HAMPTON	ARCHER II, WILLIAM	UNKNOWN
4/22/2016	FORD, GLENNE	NORTH HAMPTON	TILBEY, JOHN	PEARSON, ELIZABETH
4/30/2016	*CALLAHAN, CAROLE LYNN	KINGSTON NH	GOULD, WILLIAM	WEARE, LYDIA
4/30/2016	*ADAMS, DOROTHY FRANCES	CONCORD NH	VARLEY, ERNEST	LAPINSKI, MARY

*Denotes information taken from burial permit.

I certify the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan Town Clerk Tax Collector

5/1/2016	*BLANEY, ETHEL MARIE	RYE, NH	DEGAN, ALBERT	PEARSON, GERTRUDE
5/19/2016	KIERSTEAD, BARBARA S	NORTH HAMPTON	SEAVEY, CHESTER	BROWN, MARGARET
5/19/2016	DANA, JOAN	NORTH HAMPTON	KEMP, THOMAS	HOWARD, ETHEL
6/19/2016	COTE, FRANK	NORTH HAMPTON	COTE, FRANCIS	BODENRADER, ALICE
7/18/2016	PULLEN, PATRICIA	NORTH HAMPTON	HINMAN, RICHARD	DENT, BARBARA
7/19/2016	*ROY, ROSEMOND L	FREMONT NH	LINNABERRY, EARLE	LINNEA, NORDINE
7/19/2016	*GODFREY JR, ROBERT L	EXETER NH	GODFREY SR, ROBERT L	MULDER, NELLIE
7/24/2016	CONNOR, JOSEPH	EXETER NH	CONNOR, GEORGE	DEEN, MARY
8/1/2016	WILSON, JOLYNN	PORTSMOUTH NH	STOB, JOHN	BRANCHCOMB, EVELYN
8/11/2016	WALKER, JAMES C	NORTH HAMPTON	WALKER, GEORGE	SPEARS, DOROTHY
8/12/2016	JACKSON, JAMES	NORTH HAMPTON	JACKSON, JAMES	COFFEY, GRACE
8/24/2016	LAMPREY SR, CHARLES A	HAMPTON NH	LAMPREY, DAVID M	DOW, GERTUDE
9/4/2016	*LAMOIE, DANIEL P	EXETER NH		
9/10/2016	OLIVEIRA, KATHLEEN M	NORTH HAMPTON	PAQUIN, ROBERT	PAQUIN, SALLY
9/10/2016	PETERSON, BARBARA	RYE	BROWN, HARRY	BROOKS, SADIE
9/11/2016	MERRILL. VILMA	NORTH HAMPTON	MERRILL, WILLIAM	BEDELL, VILMA
9/24/2016	*MASTEN, GEORGE S	STRATHAM NH	MASTEN, EDWARD	MARSTEN, CECILE
10/6/2016	RAUCCI, HUNTER A	EXETER NH	RAUCCI, ANDREW M	LOWELL, KATHERINE H
10/24/2016	REMILLARD, ROBERT	PORTSMOUTH NH	REMILLARD, ROLAND	HORION, CLAIR
11/14/2016	*SPOONER, VERA HAZEL	BRENTWOOD NH	MURRY, LAWRENCE	CHAPMAN, CARRIE
12/1/2016	*BUCHANAN, RITCHIE	BOSTON MA	BUCHANAN, RITCHIE	CUMMINGS, ANNA
12/2/2016	*LENNON, SHIRLEY	EXETER NH	VANDEWALLE, EDWARD	EATON, HILDA
12/16/2016	VEILLEUX, NORMAN	NORTH HAMPTON	VEILLEUX, ALCIDE	BOUDREAU, BERNADETTE
12/19/2016	HAMMOND, JOSEPH	DOVER NH	HAMMOND, JOHN	CAREW, HARRIET
12/24/2016	*CASTLETON, GEORGE	RYE	CASTLETON, LOUIS	PETTINGILL, STELLA
12/29/2016	MORTON, JOHN	NORTH HAMPTON	MORTON, CARL	BICKERTON, DOROTHY
12/29/2016	CAIN, ARTHUR	NORTH HAMPTON	CAIN, ALBERT	TAGUE, MARGARET

*Denotes information taken from burial permit.

I certify the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan, Town Clerk. Tax Collector

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2016

-TABLE OF CONTENTS-

INDEPENDENT AUDITORS' REPORT	93
MANAGEMENT'S DISCUSSION AND ANALYSIS	95
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	103
Statement of Activities	104
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	105
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	106
Statement of Revenues, Expenditures, and Changes in Fund Balances . . .	107
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	108
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	109
Fiduciary Funds:	
Statement of Fiduciary Net Position	110
Statement of Changes in Fiduciary Net Position	111
Notes to Financial Statements	112
 REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of OPEB Funding Progress	137
Schedule of Proportionate Share of the Net Pension Liability	138
Schedule of Pension Contributions	139

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of North Hampton, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express

no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of June 30, 2016, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Schedule of OPEB Funding Progress, the Schedule of Proportionate Share of Net Pension Liability, the Schedule of Pension Contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Melanson Heath

January 25, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of North Hampton, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2016.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government'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 only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues. The governmental activities include general government, public safety, highways and streets, sanitation, and culture and recreation.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows

of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$7,873,902 (i.e., net position), a change of \$1,678,276 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$5,062,537, a change of \$940,879 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,095,414, a change of \$352,494 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$3,155,809, a change of \$(206,128) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years (in thousands).

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Current and other assets	\$ 14,882	\$ 13,464
Capital assets	12,087	11,866
Deferred outflows	<u>861</u>	<u>459</u>
Total assets and deferred outflows	27,830	25,789
Current liabilities	1,215	1,045
Noncurrent liabilities	9,222	9,233
Deferred inflows	<u>9,519</u>	<u>9,315</u>
Total assets and deferred inflows	19,956	19,593
Net position:		
Net investment in capital assets	8,790	8,265
Restricted	1,621	1,324
Unrestricted	<u>(2,537)</u>	<u>(3,393)</u>
Total net position	<u>\$ 7,874</u>	<u>\$ 6,196</u>

CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Revenues:		
Program revenues:		
Charges for services	\$ 554	\$ 388
Operating grants and contributions	9	18
General revenues:		
Property taxes	5,675	5,596
Motor vehicle permits and fees	1,446	1,374
Grants and contributions not restricted to specific programs	329	347
Investment income	15	5
Other	<u>118</u>	<u>194</u>
Total revenues	8,146	7,922

(continued)

(continued)

	Governmental Activities	
	<u>2016</u>	<u>2015</u>
Expenses:		
General government	1,358	1,391
Public safety	3,082	3,128
Highways and streets	1,194	1,118
Sanitation	109	110
Health and welfare	78	80
Culture and recreation	513	766
Conservation	11	14
Interest on long-term debt	123	134
Total expenses	<u>6,468</u>	<u>6,741</u>
Change in net position	1,678	1,181
Net position - beginning of year	<u>6,196</u>	<u>5,015</u>
Net position - end of year	<u>\$ 7,874</u>	<u>\$ 6,196</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$7,873,902, a change of \$1,678,276 from the prior year.

The largest portion of net position, \$8,789,757, reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$1,621,159, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(2,537,014), primarily resulting from the Town's unfunded net pension liability (see footnote 20).

Governmental activities. Governmental activities for the year resulted in a change in net position of \$1,678,276. Key elements of this change are as follows:

General fund budgetary results	\$ 351,502
Increase in capital reserves	188,768
Ambulance capital fund results	125,501
Conservation fund results	156,674
Increase in capital assets from existing resources	584,800
Increase in net pension liability	(310,753)
Increase in deferred outflows	401,890
Other	<u>179,894</u>
Total	<u>\$ 1,678,276</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$5,062,537, a change of \$940,879 in comparison to the prior year. Key elements of this change are as follows:

General fund budgetary results	\$ 351,502
Increase in capital reserves	188,768
Ambulance capital fund results	125,501
Conservation fund results	156,674
Other nonmajor funds	<u>118,434</u>
Total	<u>\$ 940,879</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,095,414, while total fund balance was \$3,473,081. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/16</u>	<u>6/30/15</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 2,095,414	\$ 1,742,920	\$ 352,494	32.5%
Total fund balance	\$ 3,473,081	\$ 2,829,493	\$ 643,588	53.8%

The total fund balance of the general fund changed by \$643,588 during the current fiscal year. Key factors in this change are as follows:

Revenues greater than budget	\$ 191,484
Expenditures less than budget	160,018
Tax collections as compared to budget	(16,187)
Expenditures of current year encumbrance over prior year encumbrance	119,505
Change in capital reserves	<u>188,768</u>
Total	<u>\$ 643,588</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>6/30/16</u>	<u>6/30/15</u>	<u>Change</u>
Capital reserve accounts	\$ <u>1,214,671</u>	\$ <u>1,025,903</u>	\$ <u>188,768</u>
Total	\$ <u>1,214,671</u>	\$ <u>1,025,903</u>	\$ <u>188,768</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no change between the original budget and the final budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$12,086,577 (net of accumulated depreciation), a change of \$220,607 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

- Road Reconstruction \$290,179
- 80KW Generator \$ 50,365
- Cable PEG TV Equipment \$ 46,441
- Fire Portable Radios \$ 40,091

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$3,155,809, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to Financial Statements.

G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

FUTURE BUDGETARY IMPLICATIONS

The unassigned General Fund balance at the end of the 2016 fiscal year was \$2,095,414. This was a significant increase over the past year. The fund balance must support the irregular cash flow requirements of payments to the School, County, Village District and State for taxes collected on their behalf. The Select Board has identified significant activities or events, which will have an impact on future Town finances, including:

1. The State of New Hampshire's responsibility for funding local education remains a subject of legislative debate and adjustment. Accordingly, the amount of state aid remains inconsistent and subject to annual fluctuation.
2. The Select Board continues to work on identifying the challenges associated with Town Facilities and the most cost effective way to meet them. Architects have designed a number of plans over the years for a new public safety complex and space for Town Offices and the Library. The cost of implementing these designs will be significant, but the cost of doing nothing will impose significant maintenance and energy costs in the coming years. Articles for new Town Facilities have been included on the Warrant each of the last three years; however, on each occasion it has failed to pass. An additional article will be on the 2017 Warrant by petition for voters to approve.
3. The State of New Hampshire Retirement System is currently under funded by a significant amount. While the State Legislature has taken steps to address this issue, they have not addressed items such as the continuous funding of the health subsidies and cost-of-living adjustments for retired employees. Also, the System Trustees reduced the assumed rate of return on investments, placing an additional financial burden upon the Town. This could have a major impact on the contributions that the Town makes to the system on behalf of its employees.
4. Reported economic activity continues to increase nation-wide and in New Hampshire, although improvements have been uneven. It is not anticipated that the State will resume its past funding of revenue sharing programs, which may result in additional expenses for the Town or a reduction in services.
5. The Town completed a Town-wide property revaluation in 2013 in accordance with the NH State Constitution. The overall Town valuation only decreased approximately 0.5%, indicating that real estate values are recovering. The next Town-wide property revaluation will be completed in 2018.

6. The Town entered into a new collective bargaining agreement with the North Hampton Fire Department on July 1, 2015, which is set to expire on June 30, 2018.
7. The Town entered into a new collective bargaining agreement with the North Hampton Police and Public Works Departments on July 1, 2016, which is set to expire on June 30, 2019.
8. Health insurance rates continue to rise intermittently at significant levels. The Town has agreements with its represented employees in the Police, Public Works and Fire Departments which resulted in a higher deductible plan, which should promote health rate stability.
9. The Town currently receives its healthcare insurance from HealthTrust. While HealthTrust suggests no major changes in the way health care coverage is provided, the effect of the Affordable Care Act presents future uncertainties regarding health care.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of North Hampton's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance Director
North Hampton, New Hampshire
233 Atlantic Avenue - 2nd Floor
North Hampton, NH 03862

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

STATEMENT OF NET POSITION

JUNE 30, 2016

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 10,057,200
Receivables, net of allowance for uncollectibles:	
Property taxes	4,638,077
Departmental and other	69,606
Other assets	18,686
Internal balances	350
Noncurrent:	
Property taxes	99,163
Capital assets:	
Capital assets being depreciated, net of accumulated depreciation	4,204,838
Capital assets not being depreciated	7,881,739
DEFERRED OUTFLOWS OF RESOURCES	<u>860,561</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	27,830,220
LIABILITIES	
Current:	
Accounts payable	309,029
Accrued liabilities	260,711
Other current liabilities	356,636
Current portion of long-term liabilities:	
Bonds payable	211,129
Capital leases	37,703
Landfill liability	22,816
Accrued employee benefits	17,449
Noncurrent:	
Bonds payable, net of current portion	2,944,680
Capital leases, net of current portion	71,605
Landfill liability, net of current portion	250,967
Accrued employee benefits, net of current portion	157,039
Net OPEB obligation	383,718
Net pension liability	5,414,084
DEFERRED INFLOWS OF RESOURCES	<u>9,518,752</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	19,956,318
NET POSITION	
Net investment in capital assets	8,789,757
Restricted for:	
Grants and other statutory restrictions	1,145,087
Permanent funds:	
Nonexpendable	456,491
Expendable	19,581
Unrestricted	<u>(2,537,014)</u>
TOTAL NET POSITION	\$ <u><u>7,873,902</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2016

		<u>Program Revenues</u>			Net (Expenses) Revenues and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 1,358,147	\$ 168,641	\$ 2,482	\$ -	\$ (1,187,024)
Public safety	3,081,655	254,106	6,375	-	(2,821,174)
Highways and streets	1,194,026	-	-	-	(1,194,026)
Sanitation	108,933	10,748	-	-	(98,185)
Health and welfare	78,347	-	-	-	(78,347)
Culture and recreation	513,559	121,255	10	-	(392,294)
Conservation	10,555	-	-	-	(10,555)
Interest on long-term debt	122,883	-	-	-	(122,883)
Total Governmental Activities	<u>\$ 6,468,105</u>	<u>\$ 554,750</u>	<u>\$ 8,867</u>	<u>\$ -</u>	(5,904,488)
		General Revenues:			
					5,674,658
					1,446,393
					328,717
					15,133
					117,863
		Total general revenues			<u>7,582,764</u>
		Change in Net Position			1,678,276
		Net Position:			
		Beginning of year			<u>6,195,626</u>
		End of year			<u>\$ 7,873,902</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2016

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and short-term investments	\$ 8,596,714	\$ 1,460,488	\$ 10,057,202
Receivables:			
Property taxes	4,870,409	-	4,870,409
Departmental and other	-	69,605	69,605
Due from other funds	18,000	210,263	228,263
Advances to other funds	31,703	-	31,703
Other assets	<u>7,161</u>	<u>11,524</u>	<u>18,685</u>
TOTAL ASSETS	\$ <u>13,523,987</u>	\$ <u>1,751,880</u>	\$ <u>15,275,867</u>
LIABILITIES			
Accounts payable	\$ 290,820	\$ 18,209	\$ 309,029
Retainage payable	158,625	-	158,625
Due to other funds	209,570	18,343	227,913
Advances from other funds	-	31,703	31,703
Due to other governments	4,542	-	4,542
Other liabilities	<u>327,530</u>	<u>24,564</u>	<u>352,094</u>
TOTAL LIABILITIES	991,087	92,819	1,083,906
DEFERRED INFLOWS OF RESOURCES	9,059,819	69,605	9,129,424
FUND BLANCES			
Nonspendable	31,703	456,491	488,194
Restricted	-	1,164,668	1,164,668
Committed	1,214,671	-	1,214,671
Assigned	131,293	-	131,293
Unassigned	<u>2,095,414</u>	<u>(31,703)</u>	<u>2,063,711</u>
TOTAL FUND BALANCES	<u>3,473,081</u>	<u>1,589,456</u>	<u>5,062,537</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>13,523,987</u>	\$ <u>1,751,880</u>	\$ <u>15,275,867</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND
 BALANCES TO NET ASSETS OF GOVERNMENTAL
 ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2016

Total governmental fund balances	\$	5,062,537
<ul style="list-style-type: none"> ● Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 		12,086,577
<ul style="list-style-type: none"> ● Revenues are reported on the accrual basis of accounting and are not deferred until collection. 		132,831
<ul style="list-style-type: none"> ● In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 		(102,086)
<ul style="list-style-type: none"> ● Long-term liabilities, including bonds payable, capital leases, landfill closure, accrued compensated absences and net OPEB obligation are not due and payable in the current period and, therefore, are not reported in the governmental funds. 		<u>(9,305,957)</u>
Net position of governmental activities	\$	<u>7,873,902</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2016

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 5,545,463	\$ 158,926	\$ 5,704,389
Licenses and permits	1,446,393	-	1,446,393
Intergovernmental	335,092	-	335,092
Charges for services	89,782	464,010	553,792
Investment income	13,518	1,615	15,133
Grants	2,482	-	2,482
Miscellaneous	<u>74,850</u>	<u>19,087</u>	<u>93,937</u>
Total Revenues	7,507,580	643,638	8,151,218
Expenditures:			
Current:			
General government	1,495,414	187,849	1,683,263
Public safety	3,016,703	79,481	3,096,184
Highways and streets	862,259	-	862,259
Sanitation	131,749	-	131,749
Welfare	16,347	-	16,347
Culture and recreation	60,503	491,167	551,670
Conservation	10,555	-	10,555
Debt service	399,731	-	399,731
Capital outlay	<u>458,581</u>	<u>-</u>	<u>458,581</u>
Total Expenditures	<u>6,451,842</u>	<u>758,497</u>	<u>7,210,339</u>
Excess (deficiency) of revenues over (under) expenditures	1,055,738	(114,859)	940,879
Other Financing Sources (Uses):			
Transfers in	-	412,150	412,150
Transfers out	<u>(412,150)</u>	<u>-</u>	<u>(412,150)</u>
Total Other Financing Sources (Uses)	<u>(412,150)</u>	<u>412,150</u>	<u>-</u>
Changes in fund balances	643,588	297,291	940,879
Fund Balances, at Beginning of Year	<u>2,829,493</u>	<u>1,292,165</u>	<u>4,121,658</u>
Fund Balances, at End of Year	<u>\$ 3,473,081</u>	<u>\$ 1,589,456</u>	<u>\$ 5,062,537</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, 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 JUNE 30, 2016

Net change in fund balances - total governmental funds	\$ 940,879										
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table> <tr> <td>Capital outlay purchases, net of disposals</td> <td style="text-align: right;">584,800</td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">(364,193)</td> </tr> </table> 		Capital outlay purchases, net of disposals	584,800	Depreciation	(364,193)						
Capital outlay purchases, net of disposals	584,800										
Depreciation	(364,193)										
<ul style="list-style-type: none"> Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in deferred revenue. 	(4,837)										
<ul style="list-style-type: none"> The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table> <tr> <td>Repayments of debt</td> <td style="text-align: right;">206,128</td> </tr> <tr> <td>Repayments of leases</td> <td style="text-align: right;">98,469</td> </tr> </table> 	Repayments of debt	206,128	Repayments of leases	98,469							
Repayments of debt	206,128										
Repayments of leases	98,469										
<ul style="list-style-type: none"> In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	6,553										
<ul style="list-style-type: none"> 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 the governmental funds. <table> <tr> <td>Change in landfill liability</td> <td style="text-align: right;">22,816</td> </tr> <tr> <td>Change in accrued employee benefits</td> <td style="text-align: right;">15,930</td> </tr> <tr> <td>Change in OPEB obligation</td> <td style="text-align: right;">26,444</td> </tr> <tr> <td>Net change in deferred outflows and deferred inflows</td> <td style="text-align: right;">456,040</td> </tr> <tr> <td>Change in net pension liability</td> <td style="text-align: right;"><u>(310,753)</u></td> </tr> </table> 	Change in landfill liability	22,816	Change in accrued employee benefits	15,930	Change in OPEB obligation	26,444	Net change in deferred outflows and deferred inflows	456,040	Change in net pension liability	<u>(310,753)</u>	
Change in landfill liability	22,816										
Change in accrued employee benefits	15,930										
Change in OPEB obligation	26,444										
Net change in deferred outflows and deferred inflows	456,040										
Change in net pension liability	<u>(310,753)</u>										
Change in net position of governmental activities	\$ <u>1,678,276</u>										

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2016

	Original <u>Budget</u>	Final <u>Budget</u>	Actual <u>Amounts</u>	Variance With Final Budget Positive <u>(Negative)</u>
Revenues:				
Taxes	\$ 5,561,650	\$ 5,561,650	\$ 5,561,650	\$ -
Licenses and permits	1,314,850	1,314,850	1,446,393	131,543
Intergovernmental	312,857	312,857	335,092	22,235
Charges for services	30,025	30,025	46,661	16,636
Investment income	7,500	7,500	11,649	4,149
Miscellaneous	5,000	5,000	83,421	78,421
Transfers in	<u>91,500</u>	<u>91,500</u>	<u>30,000</u>	<u>(61,500)</u>
Total Revenues	7,323,382	7,323,382	7,514,866	191,484
Expenditures:				
Current:				
General government	1,396,672	1,396,672	1,458,639	(61,967)
Public safety	3,046,128	3,046,128	3,037,397	8,731
Highways and streets	941,664	941,664	896,413	45,251
Sanitation	152,820	152,820	131,749	21,071
Welfare	32,206	32,206	16,347	15,859
Culture and recreation	62,486	62,486	60,503	1,983
Conservation	14,300	14,300	10,555	3,745
Debt service	405,324	405,324	399,731	5,593
Capital outlay	614,632	614,632	494,880	119,752
Transfers out	<u>657,150</u>	<u>657,150</u>	<u>657,150</u>	<u>-</u>
Total Expenditures	<u>7,323,382</u>	<u>7,323,382</u>	<u>7,163,364</u>	<u>160,018</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>351,502</u>	\$ <u>351,502</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2016

	Private Purpose Trust Fund	Agency Fund
<u>ASSETS</u>		
Cash and short-term investments	\$ 278,870	\$ 33,280
Total Assets	278,870	33,280
<u>LIABILITIES</u>		
Due to other funds	-	350
Other liabilities	-	32,930
Total Liabilities	-	33,280
<u>NET POSITION</u>		
Total net position held in trust	\$ 278,870	\$ -

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2016

	<u>Private Purpose Trust Fund</u>
Additions:	
Gifts and contributions	\$ 218,792
Deductions:	
General expenses	<u>249,089</u>
Net change	(30,297)
Net position:	
Beginning of year	<u>309,167</u>
End of year	<u>\$ 278,870</u>

The accompanying notes are an integral part of these financial statements.

NORTH HAMPTON, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of North Hampton (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected three-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2016, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements.

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

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *agency fund* is custodial in nature and is used to account for funds held for others.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds, and short-term money market investments. Investments are carried at market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-50
Equipment and vehicles	5-20
Infrastructure	40

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

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

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "Net Position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision-making authority in the government (i.e., The Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 7,507,580	\$ 6,451,842
Other financing sources/uses (GAAP Basis)	-	412,150
Subtotal (GAAP Basis)	7,507,580	6,863,992
Adjust tax revenue to accrual basis	16,187	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(11,788)
Add end-of-year appropriation carryforwards from expenditures	-	131,293
To eliminate capital reserve activity	(8,901)	179,867
Budgetary Basis	<u>\$ 7,514,866</u>	<u>\$ 7,163,364</u>

D. Deficit Fund Equity

The following fund had a deficit as of June 30, 2016:

Capital project fund	\$ (31,703)
----------------------	-------------

The deficit in this fund will be eliminated through future transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk – Deposits. Custodial credit risk for deposits is the risk that in the event of a bank failure, the deposits may not be returned.

Pursuant to NH Statute, “the treasurer shall insure that prior to acceptance of any moneys for deposit or investment, including repurchase agreements, the federally insured bank shall 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.” The Town does not have a deposit policy for custodial credit risk.

As of June 30, 2016, none of the Town's bank balance of \$9,696,063 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at June 30, 2016 consist of the following:

Real Estate	
2016	\$ 4,635,922
Timber tax	2,155
Unredeemed taxes	
2015 tax liens	90,574
2014 tax liens	53,504
2013 and prior	27,702
Elderly liens	<u>60,552</u>
Total	<u>\$ 4,870,409</u>

5. Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the School District, the Little Boars Head Village District, and the County of Rockingham. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

Property taxes	\$ 133,169
----------------	------------

7. Interfund Fund Receivables/Payables and Transfers In/Out

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2016 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
General Fund	\$ 18,000	\$ 209,570	\$ 31,703	\$ -
Nonmajor Funds:				
Special Revenue Funds				
Police Details	2,544	-	-	-
Recreation	14,991	-	-	-
Mosquito	-	18,000	-	-
Heritage & Sidewalk	-	343	-	-
PEG TV	14,562	-	-	-
Ambulance operating	3,489	-	-	-
Ambulance capital	46,927	-	-	-
Conservation	127,750	-	-	-
Capital Projects Fund	-	-	-	31,703
Subtotal Nonmajor Funds	<u>210,263</u>	<u>18,343</u>	<u>-</u>	<u>31,703</u>
Agency	<u>-</u>	<u>350</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 228,263</u>	<u>\$ 228,263</u>	<u>\$ 31,703</u>	<u>\$ 31,703</u>

This government reports interfund transfers between many of its funds. The sum of all transfers presented in the table agrees with the sum of interfund transfers presented in the governmental fund financial statements. The following is an analysis of interfund transfers made in fiscal year 2016.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 412,150
Nonmajor funds:		
Library*	377,150	-
Mosquito*	<u>35,000</u>	<u>-</u>
Total	<u>\$ 412,150</u>	<u>\$ 412,150</u>

*Transfers represent annual funding.

8. Capital Assets

Capital asset activity for the year ended June 30, 2016 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,202	\$ 116	\$ -	\$ 3,318
Machinery, equipment, and furnishings	2,836	179	-	3,015
Infrastructure	1,151	290	-	1,441
Total capital assets, being depreciated	7,189	585	-	7,774
Less accumulated depreciation for:				
Buildings and improvements	(1,351)	(71)	-	(1,422)
Machinery, equipment, and furnishings	(1,576)	(200)	-	(1,776)
Infrastructure	(278)	(93)	-	(371)
Total accumulated depreciation	(3,205)	(364)	-	(3,569)
Total capital assets, being depreciated, net	3,984	221	-	4,205
Capital assets, not being depreciated:				
Land	7,882	-	-	7,882
Total capital assets, not being depreciated	7,882	-	-	7,882
Governmental activities capital assets, net	\$ 11,866	\$ 221	\$ -	\$ 12,087

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 49
Public safety	144
Highways & streets	164
Culture and recreation	7
Total depreciation expense - governmental activities	\$ 364

9. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of deferred outflow of resources balances as of June 30, 2016:

	<u>Entity-wide Basis</u> <u>Governmental</u> <u>Activities</u>
Pension related:	
Net difference between projected and actual investment earnings	\$ 347,583
Changes in proportion and differences between contributions and proportionate share of contributions	24,411
Contributions subsequent to the measurement date	<u>488,567</u>
Total	<u>\$ 860,561</u>

10. Accounts Payable

Accounts payable represent fiscal year 2016 expenditures paid after July 1, 2016.

11. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2020. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2016:

	<u>Fiscal</u> <u>Year</u>	<u>Capital</u> <u>Leases</u>
	2017	\$ 41,030
	2018	25,300
	2019	25,300
	2020	<u>25,300</u>
Total minimum lease payments		116,930
Less amounts representing interest		<u>(7,622)</u>
Present Value of Minimum Lease Payments		<u>\$ 109,308</u>

12. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/16</u>
Public works facility	2028	4.0 - 5.0 %	\$ 520,000
Conservation land acquisition	2037	4.0 - 5.0 %	1,900,000
Conservation land acquisition	2017	4.50%	75,000
State of NH Project # 329-01	2019	3.20%	41,121
State of NH Project # 329-02	2020	2.80%	9,688
General obligation bond	2032	3.83%	<u>610,000</u>
Total Governmental Activities:			<u>\$ 3,155,809</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2016 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 211,129	\$ 134,175	\$ 345,304
2018	141,129	126,185	267,314
2019	141,129	118,224	259,353
2020	137,422	109,135	246,557
2021	145,000	103,356	248,356
2022 - 2026	800,000	411,994	1,211,994
2027 - 2031	800,000	246,237	1,046,237
2032 - 2036	645,000	94,175	739,175
2037 - 2039	<u>135,000</u>	<u>3,075</u>	<u>138,075</u>
Total	<u>\$ 3,155,809</u>	<u>\$ 1,346,556</u>	<u>\$ 4,502,365</u>

The general fund has been designated as the source to repay the general obligation long-term debt outstanding as of June 30, 2016.

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2016, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 7/1/15	Additions	Reductions	Total Balance 6/30/16	Less Current Portion	Equals Long-Term Portion 6/30/16
<u>Governmental Activities</u>						
Bonds payable	\$ 3,362	\$ -	\$ (206)	\$ 3,156	\$ (211)	\$ 2,945
Capital leases	208	-	(99)	109	(38)	71
Landfill closure	297	-	(23)	274	(23)	251
Accrued employee benefits	191	-	(17)	174	(17)	157
Net OPEB obligation	410	-	(26)	384	-	384
Net pension liability	5,103	311	-	5,414	-	5,414
Totals	\$ 9,571	\$ 311	\$ (371)	\$ 9,511	\$ (289)	\$ 9,222

13. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the Town reports a portion of these closure and postclosure care costs as a liability in the financial statements in each period based on landfill capacity used as of each balance sheet date.

The \$273,783 reported as landfill closure and postclosure care liability at June 30, 2016 represents that cumulative amount reported to date based on the use of 100% of the estimated capacity of the landfill. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

14. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of June 30, 2016:

	Entity-wide Basis		
	Governmental Activities	Governmental Funds	
		General Fund	Nonmajor
Unavailable revenues	\$ 2,400	\$ 198,795	\$ 69,605
Taxes levied in advance	4,635,923	4,635,923	-
Taxes collected in advance	4,225,101	4,225,101	-
Pension related:			
Differences between expected and actual experience	118,807	-	-
Net difference between projected and actual pension investment earnings	492,281	-	-
Changes in proportion and differences between pension contributions and proportionate share of contributions	44,240	-	-
Total	<u>\$ 9,518,752</u>	<u>\$ 9,059,819</u>	<u>\$ 69,605</u>

15. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

16. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at June 30, 2016:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget.

Unassigned - Represents amounts that are available to be spent in future periods, and deficit funds.

Following is a breakdown of the Town's fund balances at June 30, 2016:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Advances to other funds	\$ 31,703	\$ -	\$ 31,703
Nonexpendable permanent funds	<u>-</u>	<u>456,491</u>	<u>456,491</u>
Total Nonexpendable permanent funds	31,703	456,491	488,194
Restricted			
Grants and revolving funds	-	37,254	37,254
Police details	-	18,953	18,953
Recreation	-	16,998	16,998
Library	-	111,261	111,261
Mosquito	-	22,325	22,325
Heritage and sidewalk	-	7,356	7,356
PEG television	-	215,621	215,621
Bandstand	-	80,183	80,183
Ambulance operating	-	10,290	10,290
Ambulance capital	-	311,079	311,079
Conservation	-	313,767	313,767
Expendable permanent funds	<u>-</u>	<u>19,581</u>	<u>19,581</u>
Total Restricted	-	1,164,668	1,164,668
Committed			
Building maintenance	122,463	-	122,463
Library building	258,257	-	258,257
Tennis court	32,334	-	32,334
Fire Department	81	-	81
Road reclamation	857	-	857
Town buildings	162,031	-	162,031
Coakley	252,871	-	252,871
Document management	41,225	-	41,225
Health stabilization	146,277	-	146,277
Accrued benefit liability	21,103	-	21,103
Earned time settlement	39,738	-	39,738
Paramedic training	24,207	-	24,207
Revaluation	48,649	-	48,649
Municipal transportation	47,296	-	47,296
Information technology	<u>17,282</u>	<u>-</u>	<u>17,282</u>
Total Committed	1,214,671	-	1,214,671
Assigned			
For encumbrances			
General government	32,486	-	32,486
Public safety	20,694	-	20,694
Public works	41,814	-	41,814
Capital outlay	<u>36,299</u>	<u>-</u>	<u>36,299</u>
Total Assigned	131,293	-	131,293
Unassigned	<u>2,095,414</u>	<u>(31,703)</u>	<u>2,063,711</u>
Total Unassigned	<u>2,095,414</u>	<u>(31,703)</u>	<u>2,063,711</u>
Total Fund Balance	<u>\$ 3,473,081</u>	<u>\$ 1,589,456</u>	<u>\$ 5,062,537</u>

17. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 2,095,414
Unavailable revenue	198,795
Allowance for doubtful accounts	<u>(133,169)</u>
Tax Rate Setting Balance	<u>\$ 2,161,040</u>

18. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Abatements - There are several cases pending before the New Hampshire Superior Court and Bureau of Tax and Land Appeals in regard to alleged discrepancies in property assessments. According to the Town's counsel, the probable outcome of these cases at the present time is indeterminable, although the Town expects such amounts, if any, to be immaterial.

19. Post-Employment Healthcare and Life Insurance Benefits

Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare,

on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of a required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by RSA 100-A:50. As of June 30, 2016, the valuation date, approximately 16 retirees and 34 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The Town provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute 100% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

D. Annual OPEB Costs and Net OPEB Obligation

The Town's fiscal 2016 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount determined using the alternative measurement method in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2016, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on the alternative measurement method of valuation as of June 30, 2016.

Annual Required Contribution (ARC)	\$ 108,964
Adjustment to ARC	<u>(66,141)</u>
Annual OPEB cost	42,823
Contributions made	<u>(69,267)</u>
Decrease in net OPEB obligation	(26,444)
Net OPEB obligation - beginning of year	<u>410,162</u>
Net OPEB obligation - end of year	<u><u>\$ 383,718</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2016	\$ 42,823	161.8%	\$ 383,718
2015	\$ 140,972	93.1%	\$ 410,162
2014	\$ 117,524	79.6%	\$ 400,472
2013	\$ 13,049	80.5%	\$ 360,217
2012	\$ 16,281	64.3%	\$ 363,449

The Town's net OPEB obligation as of June 30, 2016 is recorded as a component of the "other long-term liabilities" line item.

E. Funded Status and Funding Progress

The funded status of the plan as of June 30, 2016, the date of the most recent valuation, was as follows:

Accrued liability (AL)	\$ 638,599
Value of plan assets	<u>-</u>
Unfunded accrued liability (UAL)	<u><u>\$ 638,599</u></u>
Funded ratio (value of plan assets/AL)	<u><u>0%</u></u>
Covered payroll (active plan members)	<u><u>\$ 2,345,323</u></u>
UAL as a percentage of covered payroll	<u><u>27%</u></u>

Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to the broad measurement steps as would be used by an

actuarial valuation for plans whose members exceed one hundred. 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 OPEB Funding Progress, presented as required supplementary information following the Notes to Financial Statements, presents multi-year trend information that shows whether the value of plan assets is increasing or decreasing over time relative to the accrued liabilities for benefits.

F. Alternative Measurement Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the 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 Town and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2016 valuation, the alternative measurement method was used. The value of assets was not determined, as the Town has not advance funded its obligation. The amortization costs for the initial UAL is a level percentage of payroll for a period of 30 years, on a closed basis.

20. Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

A. Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of

political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is $1/60$ or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at $1/66$ or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by $1/4$ of 1% or age 60.

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

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, for which the contribution rates are 7% for employees and teachers, 11.55% for police and 11.80% for fire. The Town

makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 11.17% to 29.16% of covered compensation. The Town's contributions to NHRS for the year ended June 30, 2016 was \$488,567, which is equal to its annual required contribution.

D. Summary of Significant Accounting Policies

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

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

At June 30, 2016, the Town reported a liability of \$5,414,084 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the Town's proportion was 0.13595883 percent.

At the most recent measurement date of June 30, 2015, the Town's proportion was 0.13666659 percent, which was an increase of .00070776 from its previous year proportion.

For the year ended June 30, 2016, the Town recognized pension expense of \$343,108. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 118,807
Net difference between projected and actual earnings on pension plan investments	347,583	492,281
Changes in proportion and differences between contributions and proportionate share of contributions	24,411	44,240
Contributions subsequent to the measurement date	<u>488,567</u>	<u>-</u>
Total	<u>\$ 860,561</u>	<u>\$ 655,328</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	\$ 377,624
2018	(110,944)
2019	(110,944)
2020	57,962
2021	<u>(8,465)</u>
Total	<u>\$ 205,233</u>

F. Actuarial Assumptions

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent per year
Salary increases	3.75 - 5.8 percent average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

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

Asset Class	Target Allocation Percentage	Weighted Average Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50 %	3.00%
Small/Mid Cap Equities	7.50	3.00%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.00%
Emerging Int'l Equities	7.00	6.00%
Total international equities	20.00	
Core Bonds	4.50	-0.70%
Short Duration	2.50	-1.00%
Global Multi-Sector Fixed Income	11.00	0.28%
Unconstrained Fixed Income	7.00	0.16%
Total fixed income	25.00	
Private equity	5.00	5.50%
Private debt	5.00	4.50%
Real estate	10.00	3.50%
Opportunistic	5.00	2.75%
Total alternative investments	25.00	
Total	100.00 %	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

<u>Fiscal Year Ended</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
June 30, 2016	\$ 7,126,938	\$ 5,414,084	\$ 3,953,866

I. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

21. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2016
(Unaudited)

Other Post-Employment Benefits

Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
06/30/16	\$ -	\$ 638,599	\$ 638,599	0.0%	\$ 2,453,285	27%
06/30/15	\$ -	\$ 1,299,690	\$ 1,299,690	0.0%	\$ 2,345,323	55%
06/30/14	\$ -	\$ 1,047,760	\$ 1,047,760	0.0%	\$ 2,277,013	46%
06/30/13	\$ -	\$ 728,825	\$ 728,825	0.0%	\$ 2,210,692	33%
06/30/12	\$ -	\$ 803,022	\$ 803,022	0.0%	\$ 2,111,589	38%

See Independent Auditors' Report.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2016
(Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Percentage of the Total Pension Liability</u>
June 30, 2016	0.13666659%	\$5,414,084	\$ 2,415,803	224.11%	65.47%
June 30, 2015	0.13595883%	\$5,103,331	\$ 2,320,089	219.96%	66.32%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available

See Independent Auditors' Report.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

SCHEDULE OF PENSION CONTRIBUTIONS
 REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2016
 (Unaudited)

New Hampshire Retirement System					
<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2016	\$ 488,567	\$ (488,567)	\$ -	\$ 2,453,285	19.91%
June 30, 2015	\$ 458,671	\$ (458,671)	\$ -	\$ 2,415,803	18.99%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available

See Independent Auditors' Report.

New Hampshire State Library



3 4677 00243763 5

