



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
SELECT BOARD
AGENDA

REGULAR MEETING –APRIL 28, 2014 –7PM
NORTH HAMPTON TOWN HALL
231 ATLANTIC AVENUE

1. **Non-Public Session, Pursuant to RSA 91-A:3, II (a) – 6:00 PM**

2. **Call to Order**

3. **First Public Comment Session**

Public Comment is an opportunity for residents to ask questions, request information and make comments on issues facing the Town. Individuals ordinarily will be given not more than three (3) minutes to speak, and people who have already spoken will be asked to wait until everyone has had the chance to speak once. The total time devoted to this agenda item is fifteen (15) minutes. Individuals who are not able to speak will be given first opportunity to speak during the Second Public Comment Session at the end of the Meeting.

4. **Consent Calendar**

- 4.1 Accounts Payable Manifest for 04/17/2014
- 4.2 Payroll Manifests for 04/17/2014 and 04/24/2014
- 4.3 Appointment of Lee Brooks to Conservation Commission

5. **Communications to the Select Board**

- 5.1 Correspondence from Comcast
- 5.2 Correspondence from Kathleen Kilgore

6. **Report of the Town Administrator**

7. **New Business**

- 7.1 Melanson Heath & Company – Annual Financial Statements FY2013
- 7.2 E911 Update – Chief Cote
- 7.3 Department of Labor List of Deficiencies
- 7.4 CATV Letters of Interest

8. **Any Other Item that may legally come before the Board**

The Board reserves the right to take action on any item relative to the prudential administration of the Town's affairs which circumstances may require.

9. **Second Public Comment Session**

See Item 2, above.

10. Approval of Minutes of Previous Meetings

10.1 Select Board Minutes of April 14, 2014

11. Adjournment

Regular Meetings of the Select Board shall end at 9PM, unless voted to continue by a majority of the Select Board. Any items not taken up shall be automatically placed on the next regularly scheduled Select Board meeting agenda.

**NORTH HAMPTON SELECT BOARD
VISITOR ORIENTATION TO MEETING**

Welcome to this evening's regularly scheduled meeting of the North Hampton Select Board. If you wish to be heard by the board, it may allow visitor participation at the time an issue of specific interest is being addressed. If you wish to address the Board, you should wait until the Chair recognizes you and you must speak from the podium. You should state your name and address for the record. Please note that comments will be limited to three minutes. Please be aware that all meetings are broadcast on local television.

At the end of the agenda, the Board provides an opportunity for visitors to address the Board on topics not on the agenda. Visitors shall state their name and address prior to addressing the Board. Public comments shall be limited to three (3) minutes per person and fifteen minutes (15) total. Following such comments the Chair may place the matter on a future agenda, or refer the matter to the Town Administrator for investigation, report or to take such action as may be appropriate. Please be aware, that due to State law, the Select Board cannot discuss personnel matters during this time. Visitors should not expect a Board response to their comments or questions.

The Board's goal for the conduct of its meeting is to accomplish its work within a qualitative period respecting the participation of visitors as well as all others who contribute to the effectiveness of its meetings. Board meetings will not last past 9PM, unless approved by a majority of the Board.

You will note several agenda items listed "**CONSENT CALENDAR**". These items will not be discussed unless any one member of the Board requests their removal from the "**CONSENT CALENDAR**". The Board will previously have received information or reports on these topics.

The Select Board will meet in regular session on the second and fourth Monday of the month with special meetings, as necessary.

April 12, 2014

Gentlemen,

I would like to be reappointed to the Conservation Commission. I have served on it since 2005 and would like to continue.

A handwritten signature in black ink, appearing to read "Lee Brooks". The signature is fluid and cursive, with a long horizontal stroke extending to the right.


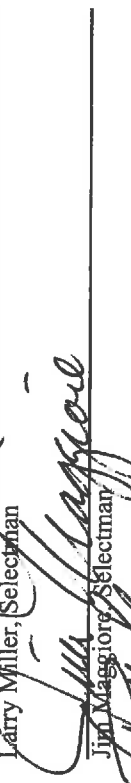

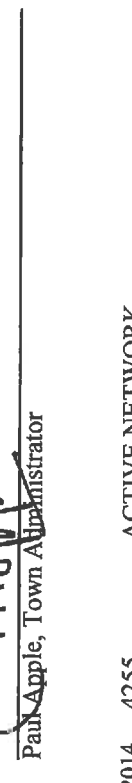
Lee Brooks
74 Post Rd

TOWN OF NORTH HAMPTON ACCOUNTS PAYABLE MANIFEST

Report # 25657

Check Batch: 12834
 Check Header: (N / A)
 Check Numbers: (First) - (Last)
 Check Dates: (Earliest) - (Latest)
 Cash Account Numbers: (First) - (Last)
 Bank Account Code: (N/A)
 Check Authorization Code: AP
 Minimum Check Amount: \$0.00
 Sorted By:
 Include Payable Information: No
 Include Payable Dist Information: No
 Include Authorization Information: Yes

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount	
12834	27394	04/17/2014	4255	ACTIVE NETWORK	0.00	450.00	
	27395	04/17/2014	4158	APPLE, PAUL	0.00	75.00	
	27396	04/17/2014	43	AT & T MOBILITY	0.00	15.90	
	27397	04/17/2014	2014	ATLANTIC EXTERMINATING COMPANY INC	0.00	83.00	
	27398	04/17/2014	4052	AUTOZONE	0.00	25.09	
	27399	04/17/2014	2929	BAY RING COMMUNICATIONS	0.00	874.44	
	27400	04/17/2014	49	BEN'S UNIFORMS	0.00	665.00	
	27401	04/17/2014	126	BOUND TREE MEDICAL	0.00	26.45	
	27402	04/17/2014	164	BRIAN PAGE	0.00	72.00	
	27403	04/17/2014	2821	CHEVALIER, KENDALL	0.00	132.50	
	27404	04/17/2014	1209	COMCAST	0.00	174.95	

 Larry Miller, Selectman
 Jim Maggioro, Selectman
 Rick Stanton, Selectman
 Paul Apple, Town Administrator

TOWN OF NORTH HAMPTON ACCOUNTS PAYABLE MANIFEST

Report # 25657

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
	27405	04/17/2014	47	COMSTAR INC	0.00	466.56
	27406	04/17/2014	941	CONWAY OFFICE SOLUTIONS	0.00	146.37
	27407	04/17/2014	3175	COTE, DENNIS	0.00	75.00
	27408	04/17/2014	1213	CRITICAL ALERT SYSTEMS , LLC	0.00	72.50
	27409	04/17/2014	4034	CRYSTAL ROCK	0.00	47.08
	27410	04/17/2014	2657	DAVE'S SEPTIC SERVICE, INC	0.00	117.00
	27411	04/17/2014	299	DONAHUE, TUCKER & CIANDELLA	0.00	1,188.00
	27412	04/17/2014	4272	DOW, SALLY	0.00	50.00
	27413	04/17/2014	2983	FF MECH-WELDING, LLC	0.00	130.00
	27414	04/17/2014	2238	Ford Credit Dept 67-434	0.00	11,981.10
	27415	04/17/2014	4148	FUN EXPRESS	0.00	506.40
	27416	04/17/2014	71	G & K SERVICES	0.00	215.55
	27417	04/17/2014	29	Health Trust	0.00	85.50
	27418	04/17/2014	2864	Hubbard, John	0.00	75.00
	27419	04/17/2014	147	INTERWARE DEVELOPMENT CO INC	0.00	271.05
	27420	04/17/2014	108	JESSICA MIEHLE	0.00	38.99
	27421	04/17/2014	205	JOE'S MEAT SHOPPE	0.00	96.00
	27422	04/17/2014	4113	KELLEY, KEVIN C.	0.00	65.00
	27423	04/17/2014	530	LAMPREY BROTHERS, INC.	0.00	1,566.57
	27424	04/17/2014	4135	M.E. MERRILL & SON REPAIR	0.00	30.00
	27425	04/17/2014	1708	MCKITTRICK LAW OFFICES	0.00	480.00
	27426	04/17/2014	2980	MOORE, BEVERLY	0.00	120.00
	27427	04/17/2014	1230	MUNICIPAL RESOURCES INC	0.00	5,049.00
	27428	04/17/2014	244	NATIONAL WRECKER, INC.	0.00	225.00
	27429	04/17/2014	59	NEPTUNE, INC.	0.00	537.80
	27430	04/17/2014	3340	NORTH HAMPTON MOBIL SERVICE CENTER, INC.	0.00	46.00
	27431	04/17/2014	12	NORTH HAMPTON PUBLIC LIBRARY	0.00	29,514.66
	27432	04/17/2014	14	NORTH HAMPTON SCHOOL DISTRICT	0.00	623,338.27
	27433	04/17/2014	4175	NORTHEAST EMERGENCY APPARATUS	0.00	5,821.52
	27434	04/17/2014	4091	O'HARA, JAMES	0.00	50.00
	27435	04/17/2014	138	PIKE INDUSTRIES, INC	0.00	179.55
	27436	04/17/2014	33	PSNH - LARGE POWER	0.00	260.66
	27437	04/17/2014	119	ROCKINGHAM COUNTY	0.00	32.98
	27438	04/17/2014	1428	ROUTE 1 SELF STORAGE	0.00	165.00
	27439	04/17/2014	3795	SILVER, MICHAEL	0.00	550.00
	27440	04/17/2014	2875	SPORTS- PROMOTIONAL OUTPOST	0.00	50.00
	27441	04/17/2014	425	STOKEL, JOSHUA	0.00	14.99

TOWN OF NORTH HAMPTON ACCOUNTS PAYABLE MANIFEST

Report # 25657

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
	27442	04/17/2014	4250	THE MAIDS	0.00	1,272.00
	27443	04/17/2014	1197	TIMBERLINE SIGNS	0.00	350.00
	27444	04/17/2014	56	TREASURER STATE OF NH	0.00	3,873.44
	27445	04/17/2014	2330	UPTON & HATFIELD LLP	0.00	3,767.00
	27446	04/17/2014	4026	VERIZON WIRELESS	0.00	163.10
	27447	04/17/2014	1306	W.B. MASON	0.00	400.03
	27448	04/17/2014	91	WASTE MANAGEMENT	0.00	2,087.01
	27449	04/17/2014	93	WINNACUNNET COOP SCHOOL DISTRICT	0.00	185,952.00
Totals:					<u>0.00</u>	<u>\$884,118.01</u>


56 Checks Listed.

TOWN OF NORTH HAMPTON PAYROLL MANIFEST

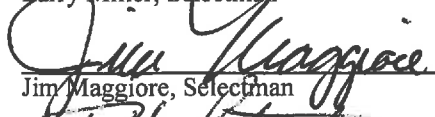
Report # 25629

Include Authorization Codes: Yes
Batch: 12823
Check Dates: (Earliest) - (Latest)
Cash Account Number:
Minimum Check Amount: \$0.00
Sorted By: Check Number

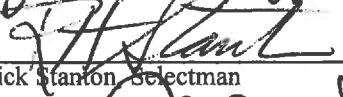
Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void
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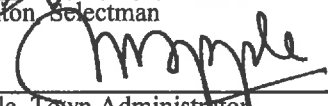
Larry Miller, Selectman



Jim Maggiore, Selectman



Rick Stanton, Selectman



Paul Apple, Town Administrator

	04/17/2014	EFTPS	FEDERAL TAX PAYMENTS		7,879.27	7,879.27	0.00	0.00	
211412	04/17/2014	9663	KEVIN C. KELLEY	1	1,192.31	818.85	0.00	818.85	
211413	04/17/2014	9641	JOHN W. BARVENIK	1	310.00	271.53	0.00	271.53	
211414	04/17/2014	9527	KENDALL CHEVALIER	1	661.50	528.50	0.00	528.50	
211415	04/17/2014	2008	PETER FRANCIS	1	1,391.82	994.58	308.37	686.21	
211416	04/17/2014	2022	CHARLES FREDETTE	1	2,337.79	1,572.05	400.00	1,172.05	
211417	04/17/2014	2011	BRADLEY HUTCHINGS	1	1,599.77	1,027.05	600.00	427.05	
211418	04/17/2014	9682	JOYCE M. LAPOINTE	1	30.00	27.70	0.00	27.70	
211419	04/17/2014	9685	BRIANNA K. LEMAY	1	56.25	51.94	0.00	51.94	
211420	04/17/2014	9686	KRISTIN A. WELLENBERGER	1	45.00	41.56	0.00	41.56	
211421	04/17/2014	9679	JADE A. WILCOX	1	63.75	58.88	0.00	58.88	
211422	04/17/2014	9488	RICHARD C. JANVRIN	1	248.20	220.64	0.00	220.64	
211423	04/17/2014	9514	DENNIS P. COTE	1	1,547.34	1,171.24	1,171.24	0.00	
211424	04/17/2014	9417	SHEAN GRAY	1	969.65	623.01	623.01	0.00	
211425	04/17/2014	9409	STEPHEN S. HENRY	1	1,272.34	950.62	950.62	0.00	
211426	04/17/2014	2019	JASON M. LAJOIE	1	952.61	711.49	711.49	0.00	
211427	04/17/2014	9481	JEREMY J. PARENT	1	1,463.66	953.11	953.11	0.00	
211428	04/17/2014	9621	ANGELO C. PUGLISI	1	1,066.68	644.71	644.71	0.00	
211429	04/17/2014	9557	LEE WILLIAM TABER	1	787.50	597.22	597.22	0.00	
211430	04/17/2014	9422	MARTIN B. TAVITIAN	1	1,616.98	1,054.75	1,054.75	0.00	
211431	04/17/2014	9083	MICHAEL J. TULLY	1	1,221.81	691.63	691.63	0.00	
211432	04/17/2014	9551	THOMAS E. MCCORMICK	1	1,451.48	1,028.27	1,028.27	0.00	
211433	04/17/2014	9646	DOUGLAS A. SMITH	1	165.00	140.21	140.21	0.00	
211434	04/17/2014	9283	JEFFREY P. BARNES	1	869.20	559.31	559.31	0.00	
211435	04/17/2014	9401	JON E. HOXIE	1	654.40	459.99	459.99	0.00	
211436	04/17/2014	9554	JOHN HUBBARD	1	1,387.37	946.94	946.94	0.00	
211437	04/17/2014	9244	ROMEO L. TURCOTTE	1	953.20	693.13	693.13	0.00	
211438	04/17/2014	9650	ROBERT ACRES	1	760.13	573.64	573.64	0.00	
211439	04/17/2014	9259	WILLIAM L. ADAMS III	1	1,061.88	742.89	742.89	0.00	
211440	04/17/2014	9261	PETER J. CORMIER	1	1,093.20	761.10	761.10	0.00	
211441	04/17/2014	9479	STEVEN J. JANVRIN	1	1,091.92	846.95	846.95	0.00	
211442	04/17/2014	9634	ASA D. JOHNSON	1	901.39	665.15	665.15	0.00	
211443	04/17/2014	9263	MICHAEL E. MADDOCKS	1	1,651.04	1,163.48	1,163.48	0.00	
211444	04/17/2014	9314	JESSICA L. MIEHLE	1	904.80	645.05	645.05	0.00	
211445	04/17/2014	9622	KATHLEEN P. O'BRIEN	1	836.00	607.42	607.42	0.00	
211446	04/17/2014	1010	BRIAN P. PAGE	1	1,596.16	1,147.46	1,147.46	0.00	

TOWN OF NORTH HAMPTON PAYROLL MANIFEST

Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void	
211447	04/17/2014	9332	JAMES M. RUSSELL	1	1,748.44	1,117.42	1,117.42	0.00		
211448	04/17/2014	9264	JOSHUA E. STOKEL	1	1,202.00	882.55	882.55	0.00		
211449	04/17/2014	9665	KYLE R. WILLET	1	752.80	505.93	505.93	0.00		
211450	04/17/2014	9656	JAMES M. O'HARA	1	832.40	634.36	634.36	0.00		
211451	04/17/2014	9230	STEVEN BUCHANAN	1	350.40	286.26	286.26	0.00		
211452	04/17/2014	9654	EDWARD A. SOUSA	1	108.80	100.47	100.47	0.00		
211453	04/17/2014	9129	SUSAN M. BUCHANAN	1	1,213.47	866.55	866.55	0.00		
211454	04/17/2014	9480	PATRICIA LEE	1	260.66	230.90	230.90	0.00		
211455	04/17/2014	9668	PAUL L. APPLE	1	1,608.47	1,208.02	1,208.02	0.00		
211456	04/17/2014	9444	WENDY CHASE	1	980.20	700.00	700.00	0.00		
211457	04/17/2014	9004	JANET L. FACELLA	1	1,197.51	798.92	798.92	0.00		
211458	04/17/2014	LGC	Healthtrust		115.38	115.38	0.00	115.38		
211459	04/17/2014	457B	MID ATLANTIC CAPITAL CORP		1,037.94	1,037.94	0.00	1,037.94		
					53,499.87	40,356.02	27,018.52	5,458.23		

Check Authorization Summary			
Type	Description	Count	Amount
Employee	Checks	11	4,304.91
	Voided Checks	0	0.00
	Direct Deposits (Fully Distributed)	35	25,710.15
	ACH Employee Credits	38	27,018.52
	ACH Employee Debits (Voids)	0	0.00
Deduction	Checks	2	1,153.32
	Voided Checks	0	0.00
	ACH Vendor Credits	0	0.00
	ACH VendorDebits (Voids)	0	0.00
Taxes	EFTPS Payment - Debit	1	7,879.27

TOWN OF NORTH HAMPTON PAYROLL MANIFEST

Report # 25691

Include Authorization Codes: Yes
 Batch: 12841
 Check Dates: (Earliest) - (Latest)
 Cash Account Number:
 Minimum Check Amount: \$0.00
 Sorted By: Check Number

Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void
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Larry Miller, Selectman

Jim Maggiore, Selectman

Rick Stanton, Selectman

Paul Apple, Town Administrator

	04/24/2014	EFTPS	FEDERAL TAX PAYMENTS		7,486.90	7,486.90	0.00	0.00	
211461	04/24/2014	9663	KEVIN C. KELLEY	1	1,192.31	818.85	0.00	818.85	
211462	04/24/2014	2008	PETER FRANCIS	1	1,308.64	933.42	308.37	625.05	
211463	04/24/2014	2022	CHARLES FREDETTE	1	1,380.91	949.23	400.00	549.23	
211464	04/24/2014	2011	BRADLEY HUTCHINGS	1	1,815.56	1,158.57	600.00	558.57	
211465	04/24/2014	9682	JOYCE M. LAPOINTE	1	22.50	20.77	0.00	20.77	
211466	04/24/2014	9686	KRISTIN A. WELLENBERGER	1	45.00	41.56	0.00	41.56	
211467	04/24/2014	9649	SCOTT BUCHANAN	1	108.80	100.47	0.00	100.47	
211468	04/24/2014	9488	RICHARD C. JANVRIN	1	233.60	208.62	0.00	208.62	
211469	04/24/2014	9514	DENNIS P. COTE	1	1,532.70	1,160.49	1,160.49	0.00	
211470	04/24/2014	9417	SHEAN GRAY	1	918.54	589.79	589.79	0.00	
211471	04/24/2014	9409	STEPHEN S. HENRY	1	1,644.64	1,224.33	1,224.33	0.00	
211472	04/24/2014	2019	JASON M. LAJOIE	1	1,054.82	786.64	786.64	0.00	
211473	04/24/2014	9481	JEREMY J. PARENT	1	1,020.75	676.52	676.52	0.00	
211474	04/24/2014	9621	ANGELO C. PUGLISI	1	949.89	573.73	573.73	0.00	
211475	04/24/2014	9557	LEE WILLIAM TABER	1	787.50	463.35	463.35	0.00	
211476	04/24/2014	9422	MARTIN B. TAVITIAN	1	1,105.93	722.47	722.47	0.00	
211477	04/24/2014	9083	MICHAEL J. TULLY	1	1,160.66	655.51	655.51	0.00	
211478	04/24/2014	9551	THOMAS E. MCCORMICK	1	1,153.85	815.76	815.76	0.00	
211479	04/24/2014	9283	JEFFREY P. BARNES	1	952.48	618.76	618.76	0.00	
211480	04/24/2014	9401	JON E. HOXIE	1	818.00	576.80	576.80	0.00	
211481	04/24/2014	9554	JOHN HUBBARD	1	1,387.37	946.94	946.94	0.00	
211482	04/24/2014	9244	ROMEO L. TURCOTTE	1	1,044.60	758.39	758.39	0.00	
211483	04/24/2014	9650	ROBERT ACRES	1	760.13	573.64	573.64	0.00	
211484	04/24/2014	9259	WILLIAM L. ADAMS III	1	1,144.14	803.53	803.53	0.00	
211485	04/24/2014	9261	PETER J. CORMIER	1	1,093.20	761.10	761.10	0.00	
211486	04/24/2014	9479	STEVEN J. JANVRIN	1	961.16	750.34	750.34	0.00	
211487	04/24/2014	9634	ASA D. JOHNSON	1	1,058.09	766.83	766.83	0.00	
211488	04/24/2014	9263	MICHAEL E. MADDOCKS	1	1,787.54	1,252.05	1,252.05	0.00	
211489	04/24/2014	9314	JESSICA L. MIEHLE	1	904.80	645.05	645.05	0.00	
211490	04/24/2014	9622	KATHLEEN P. O'BRIEN	1	888.85	646.39	646.39	0.00	
211491	04/24/2014	1010	BRIAN P. PAGE	1	1,596.16	1,147.46	1,147.46	0.00	
211492	04/24/2014	9332	JAMES M. RUSSELL	1	1,729.59	1,106.17	1,106.17	0.00	
211493	04/24/2014	9264	JOSHUA E. STOKEL	1	1,202.00	882.55	882.55	0.00	
211494	04/24/2014	9665	KYLE R. WILLETT	1	984.08	670.21	670.21	0.00	
211495	04/24/2014	9656	JAMES M. O'HARA	1	832.40	634.36	634.36	0.00	

TOWN OF NORTH HAMPTON PAYROLL MANIFEST

Report # 2569

Check #	Check Date	Code	Name	Chk Grp	Gross Pay	Net Pay	Direct Deposit	Check Amt	Void	
211496	04/24/2014	9230	STEVEN BUCHANAN	1	350.40	286.26	286.26	0.00		
211497	04/24/2014	9654	EDWARD A. SOUSA	1	108.80	100.47	100.47	0.00		
211498	04/24/2014	9129	SUSAN M. BUCHANAN	1	988.00	705.57	705.57	0.00		
211499	04/24/2014	9482	GEORGIA A. DOUGHERTY	1	83.63	77.23	77.23	0.00		
211500	04/24/2014	9480	PATRICIA LEE	1	757.16	627.49	627.49	0.00		
211501	04/24/2014	9668	PAUL L. APPLE	1	1,608.47	1,208.02	1,208.02	0.00		
211502	04/24/2014	9444	WENDY CHASE	1	928.00	662.73	662.73	0.00		
211503	04/24/2014	9004	JANET L. FACELLA	1	1,110.00	744.58	744.58	0.00		
211504	04/24/2014	LGC	Healthtrust		115.38	115.38	0.00	115.38		
211505	04/24/2014	457B	MID ATLANTIC CAPITAL CORP		1,050.05	1,050.05	0.00	1,050.05		
					51,167.98	38,505.33	26,929.88	4,088.55		

Check Authorization Summary			
Type	Description	Count	Amount
Employee	Checks	8	2,923.12
	Voided Checks	0	0.00
	Direct Deposits (Fully Distributed)	35	25,621.51
	ACH Employee Credits	38	26,929.88
	ACH Employee Debits (Voids)	0	0.00
Deduction	Checks	2	1,165.43
	Voided Checks	0	0.00
	ACH Vendor Credits	0	0.00
	ACH VendorDebits (Voids)	0	0.00
Taxes	EFTPS Payment - Debit	1	7,486.90



NorthHamptonNH_CommentA... Mon, Apr 14, 2014 8:50 PM

From: "Kathleen M Kilgore" <KathleenMKilgore@comcast.net>
To: NorthHamptonNH_CommentArchives

Subject: Contact Board of Selectmen

Attachments: Attach0.html / Uploaded File

3K

Request From: Kathleen M Kilgore
Email: KathleenMKilgore@comcast.net
Source IP: 173.162.182.5

Address: 220 Atlantic Ave
City: North Hampton
State: NH
Zip: 03862
Phone: 603-964-1350
Organization: Resident

While sitting through tonight's Select Board meeting I'm concerned that in two items brought up tonight we have considered for a bit of time not doing our due diligence in getting multiple bids on projects. The fuel supplier for the upcoming year should be sent out to bid. I believe it is naïveté for the town to assume we cannot get a better price than this past year. The fuel companies condition us to assume price next year will be higher. In our experience when bidding out our home contract for 2013 - 2014 we were ready for our supplier to meet our current contract, surprisingly when we asked to meet this years price they offered to drop the price by \$ 0.45 per gallon. It is nice to support local suppliers but please note we have more than one local

supplier in town. I respectfully request that you as a board reconsider as standard operating procedure that items should be bid out to verify we are getting the best goods or services for the best value.



April 17, 2014

Board of Selectmen
Town of North Hampton
233 Atlantic Avenue
North Hampton, NH 03862

Re: Changes to MultiLatino Services

Dear Chairman and Members of the Board:

As part of our ongoing effort to keep you up to date on our service offering, I'm writing to inform you of upcoming changes to our MultiLatino services starting on May 20, 2014. The changes include a rebranding of our MultiLatino service to Latino.

On May 20, 2014, the following MultiLatino services will change as noted:

- MultiLatino Max XF Double Play will be renamed XFINITY 2450 Latino. Due to increased business costs the SurePrice will change to \$109.99 for customers subscribing to a 12 month promotional offer with SurePrice on or after May 20, 2014.
- MultiLatino Max Paquette Triple Play will be renamed XFINITY 3450 Latino. Due to increased business costs the SurePrice will change to \$134.99 for customers subscribing to a 12 month promotional offer with SurePrice on or after May 20, 2014.
- MultiLatino will be renamed Latino.
- MultiLatino Plus will be renamed XFINITY TV 150 Latino.
- MultiLatino Extra will be renamed XFINITY TV 200 Latino.
- MultiLatino Max will be renamed XFINITY TV 450 Latino.

The following MultiLatino packages will no longer be available for new subscriptions effective May 20, 2014. Customers who currently subscribe to these packages will continue to receive the package until they make a change to their account or they receive further notice from Comcast.

- MultiLatino Ultra, MultiLatino Ultra XF Double Play, MultiLatino Plus Bundle XF, MultiLatino Extra Bundle XF, MultiLatino Ultra Paquette Triple Play, MultiLatino Ultra HD Paquette Triple Play, MultiLatino Ultra HD Plus Paquette Triple Play and MultiLatino Total HD Paquette Triple Play.

In addition, the following channels will be added to MultiLatino Max/XFINITY TV 450 Latino on May 20, 2014:

- ABC Family/ABC Family HD; BBC America/BBC America HD; Bravo/Bravo HD; CNBC/CNBC HD; CNN Headline News/CNN Headline News HD; Comcast SportsNet NE/Comcast SportsNet NE HD; ESPN/ESPN HD; ESPN2/ESPN2 HD; Esquire/Esquire HD; Fox Business Network/Fox Business Network HD; Fox Sports 1/Fox Sports 1 HD; FX/FX HD; FXX/FXX HD; Golf/Golf HD; GSN; HGTV/HGTV HD; Home Shopping 2; INSP; LMN/LMN HD; MoviePlex; MSNBC /MSNBC HD; MTV/MTV HD; NBC Sports/NBC Sports HD; NESN/NESN HD; Nickelodeon/Nickelodeon HD; OWN; Palladia; Spike TV/Spike TV HD; PBS Kids Sprout; SYFY/SYFY HD; TBS/TBS HD; Turner Classic Movies/Turner Classic Movies HD; Word Network; TLC/TLC HD; TNT/TNT HD; Travel Channel/Travel Channel HD; TV One/TV One HD; University HD; Velocity HD; VH1/VH1 HD; WeTV/WeTV HD.

Customers can visit <http://es.comcast.com/Customers/Clu/ChannelLineup.ashx> for a full list of available channels.

Lastly, we will be launching the following new Latino packages on May 20, 2014:

- **XFINITY TV 300 Latino** will be available for \$49.95 per month and includes Digital Economy, additional digital channels and Latino for the primary outlet.
- **XFINITY 2150 Latino** will be available for \$57.90 and includes XFINITY TV 150 Latino for the primary outlet and Economy Plus Internet.
- **XFINITY 2300 Latino** will be available for \$103.90 per month and includes TV 300 Latino for the primary outlet and Performance Internet. Second year SurePrice will be \$99.99 per month.
- **XFINITY 2600 Latino** will be available for \$159.80 per month and includes Digital Starter, Digital Preferred and Latino tier for the primary outlet plus Performance Internet. Second year SurePrice will be \$119.99 per month.
- **XFINITY 3150 Latino** will be available for \$97.85 and includes TV 150 Latino for the primary outlet, Economy Internet and Voice Unlimited™.
- **XFINITY 3300 Latino** will be available for \$134.95 per month and includes TV 300 Latino for the primary outlet, Performance Internet and Voice Unlimited™ plus Carefree 300 Minutes with choice of Mexico 300 or Latin America 300. Second year SurePrice will be \$124.99 per month.
- **XFINITY 3600 Latino** will be available for \$160.49 per month and includes Digital Starter, Digital Preferred and Latino tier for the primary outlet, Performance Internet, Voice Unlimited™, and Carefree 300 Minutes with choice of Mexico 300 or Latin America 300. Second year SurePrice will be \$144.99 per month.
- **XFINITY 3650 Latino** will be available for \$170.49 per month and includes Digital Starter, Digital Preferred, Latino tier and Starz® for the primary outlet, HD Technology Fee, Performance Internet and Voice Unlimited™, and Carefree 300 Minutes with choice of Mexico 300 or Latin America 300. Second year SurePrice will be \$154.99 per month.

SurePrice is only available for 12 months to customers subscribing to certain Double Play and Triple Play packages after a 12 month promotional package.

We are excited to bring more choices to our customers. If you have any questions about any of these changes, please feel free to contact me at 603.334.3603.

Sincerely,

Jay Somers

Jay Somers, Sr. Manager
Government & Regulatory Affairs

Paul L. Apple
Town Administrator

Municipal Offices
233 Atlantic Avenue
North Hampton, NH 03862
papple@northhampton-nh.gov
Tel: (603) 964-8087
Fax: (603) 964-1514



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
OFFICE of the TOWN ADMINISTRATOR

**TOWN ADMINISTRATOR'S REPORT
28 APRIL 2014 SELECT BOARD MEETING**

REPORTING PERIOD

The reporting period is from 15 April 2014 through 28 April 2014.

ADMINISTRATION

There will be a Yalta meeting this week.

FINANCES

Fire Department Overtime

The situation with Fire Department overtime has stabilized, although there was a blip for the week ending 17 April 2014 reportedly because of employee absences. A copy of the overtime report is attached as Exhibit A.

The current estimate of the Fire Department overtime estimate is \$26,800. The Fire Chief continues to project no deficit in the overall department budget.

Police Overtime

Police overtime is stable. A copy of the overtime report is attached as Exhibit A. The police overtime is within acceptable parameters.

Highway Overtime

Highway overtime is also stable. A copy of the overtime report is attached as Exhibit A. The Public Works overtime is within acceptable parameters given the season of the year.

Fiscal Year 2014

A full report of current expenses in FY 2014 is attached at Exhibit B. Expenditures for the month of April total \$340,609. The total amount appropriated is \$5,858,492. \$4,972,128 has been spent since July 1. The “burn rate” is currently at 15% remaining. When adjusted for the cash expenses made for the whole year (e.g., insurance premiums, etc.), we are essentially running flat.

While I have instructed department heads to reduce spending to only essential items as we did last year, the spending problems I identified in my report of 24 March 2014 remain pressures on the budget (e.g., legal, sand, salt, etc.). I expect the monitoring effort will result in a surplus; but, I doubt seriously if we will be able to contribute significantly to the fund balance.

PRIORITIES

Department Reports

Department head reports are due at the 12 May 2014 meeting.

Personnel

Mr. Cornwell has accepted the Town’s conditional offer of employment and is present this evening.

Facilities

The Town Clerk expects a price quote for the counters in the coming week. She has visited other area facilities to get ideas for a counter that satisfies the Department of Labor, but preserves the “North Hampton” feel of the office.

Projects

Carbon Monoxide Levels at DPW. Mr. Hubbard is in the process of securing another estimate. He is on his annual vacation from 7 May until 20 May. It is unlikely we will have an estimate until after he returns.

Earned Time Policy: There is nothing new to report.

Finance Policies: There is nothing new to report.

Junkyard Closures and/or New Problems: Nothing new to report.

Hampton Rod and Gun Club: Nothing new to report.

Reconstruction of the Town Clerk's Building: See *Facilities*, above.

Storm-Water Regulations. A copy of the estimate by FB Engineering to manage the Storm Water permit work required by the new permit is attached. The estimate suggests we should go out to bid on this service, if the Board concludes that an outside contractor is the way in which to proceed.

Public Hearings. There are no public hearings.

Mutual Aid. Nothing new to report.

LGC. Nothing new to report.

Economic Development. The next meeting of the EDC is 23 May 2014.

Extension of Gas Line. There is nothing new to report.

CIP: Mr. Stanton has prepared the draft CIP report. I have circulated it and we are waiting on an acceptable date to finalize it.

Governor Dale Conservation Easement: The appraisal has been approved. The value of the conservation easement was \$20,000 less than anticipated. The Seacoast Land Trust has successfully renegotiated the price and a closing is now anticipated in mid-May.

Town Hall Lights. The Lights have been repositioned and two of the four have been turned off. The neighborhood is largely pleased with the effort to resolve this matter. The Director of Public Works is meeting before he goes on vacation with the electrician in order to determine which film would successfully dim the lights.

Department Hours Used by Week

Date	OT Hours Used				
	Fire		Police		Highway
7/3/2013	26.5		29.75		0
7/11/2013	220		28.5		0
7/18/2013	127.5		37.5		0
7/25/2013	159		17.5		0
8/1/2013	56		86.5		0
8/8/2013	98		49		0.5
8/15/2013	116.5		53		0
8/22/2013	47		41		0
8/29/2013	72		68		0
9/5/2013	107		31		8
9/12/2013	95.5		23.25		6
9/19/2013	89.5		18		12
9/26/2013	112		13.5		5
10/3/2013	71.5		34.5		9
10/10/2013	97.5		58.75		30
10/17/2013	48.5		25.25		6
10/24/2013	89		25.5		9
10/31/2013	75		45.5		0
11/7/2013	81		40		1
11/14/2013	123		58.75		0
11/21/2013	208		40.5		0
11/27/2013	183.5		86.25		0
12/5/2013	191		50.75		0
12/12/2013	172.5		69.75		18
12/19/2013	85		88		24
12/26/2013	239.5		72.25		89.5
1/2/2014	165.5		74.25		33
1/9/2014	279.5		60.5		78
1/16/2014	42		37.2		13
1/23/2014	67.5		27		57
1/30/2014	67		58.75		22.5
2/6/2014	79		64.75		0
2/13/2014	67		20		43
2/20/2014	122.5		90.25		67.5
2/27/2014	66		23.5		92
3/6/2014	63.5		58		0
3/13/2014	48.5		41		4.5
3/20/2014	49.5		60		12
3/27/2014	45		37.5		0
4/3/2014	50.5		38		0
4/10/2014	52		24.5		10.5
4/17/2014	109.5		17.5		5.5
4/24/2014	59		33.25		5
					44
total	4425		1958.2		661.5
average	103		46		15

TOWN OF NORTH HAMPTON

General Fund Expenditures

Report # 25694

Statement Code: *GF ExpSum

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014						
Class: Expense														
01 GENERAL FUND														
4130 Executive														
01-4130-10-150 EX Salaries - Selectmen	0	0	3	0	0	0	3	0	0	0	3	100 %	100 %	
01-4130-10-220 EX FICA/Medicare - Selectmen	0	0	1	0	0	0	1	0	0	0	1	100 %	100 %	
01-4130-10-361 EX Trustees of Trust Funds Expenses	0	0	500	0	0	0	500	0	0	0	500	100 %	100 %	
01-4130-10-550 EX Community Newsletter	7,991	6,404	6,000	0	3,324	0	2,676	0	3,324	0	2,676	45 %	45 %	
01-4130-10-560 EX Coalition Communities	0	0	1	0	0	0	1	0	0	0	1	100 %	100 %	
01-4130-10-810 EX Miscellaneous	3,435	4,586	1,000	0	1,662	0	(662)	0	1,662	0	(662)	(66)%	(66)%	
01-4130-20-110 TA Administrator's Salary	84,787	84,336	85,000	6,434	69,094	15,906	15,906	6,434	69,094	15,906	15,906	19 %	19 %	
01-4130-20-112 TA Administrative Assistant's Salary	61,202	64,128	58,855	5,638	52,343	6,512	6,512	5,638	52,343	6,512	6,512	11 %	11 %	
01-4130-20-140 TA Budget Committee Recorder	80	0	1	0	0	1	1	0	0	0	1	100 %	100 %	
01-4130-20-160 TA Overtime	0	219	1,000	0	0	0	1,000	0	0	0	1,000	100 %	100 %	
01-4130-20-220 TA FICA/Medicare	12,281	10,969	11,196	884	8,882	2,314	2,314	884	8,882	2,314	2,314	21 %	21 %	
01-4130-20-230 TA Retirement	14,776	10,381	15,762	1,300	13,079	2,683	2,683	1,300	13,079	2,683	2,683	17 %	17 %	
01-4130-20-335 TA Training	2,920	1,072	3,000	0	0	3,000	3,000	0	0	0	3,000	100 %	100 %	
01-4130-20-416 TA Telephone	9,214	7,149	10,000	1,022	5,795	4,205	4,205	1,022	5,795	4,205	4,205	42 %	42 %	
01-4130-20-550 TA Printing & Forms	1,894	1,775	2,500	0	2,302	198	198	0	2,302	198	198	8 %	8 %	
01-4130-20-560 TA Dues/Subscriptions	2,739	2,175	1,700	0	504	1,196	1,196	0	504	1,196	1,196	70 %	70 %	
01-4130-20-571 TA Equipment Maintenance	1,026	0	500	0	0	500	500	0	0	0	500	100 %	100 %	
01-4130-20-620 TA Office Supplies	6,023	7,374	6,800	1,898	8,751	(1,951)	(1,951)	1,898	8,751	(1,951)	(1,951)	(29)%	(29)%	
01-4130-20-625 TA Postage	3,599	7,517	3,500	1,870	5,581	(2,081)	(2,081)	1,870	5,581	(2,081)	(2,081)	(59)%	(59)%	
01-4130-20-671 TA Statute Books Subscription	933	1,685	0	0	701	(701)	(701)	0	701	(701)	(701)	---	---	
01-4130-20-672 TA Computer Supplies	50	0	500	0	0	500	500	0	0	0	500	100 %	100 %	
01-4130-20-740 TA Office Equipment	2,357	0	0	0	0	0	0	0	0	0	0	---	---	
01-4130-20-741 TA Equipment	816	278	750	0	1,442	(692)	(692)	0	1,442	(692)	(692)	(92)%	(92)%	
01-4130-20-810 TA Miscellaneous	3,783	1,847	1,000	0	1,089	(89)	(89)	0	1,089	(89)	(89)	(9)%	(9)%	
TOTAL 4130 Executive	\$219,906	\$211,895	\$209,569	\$19,046	\$174,549	\$35,020	\$35,020	\$19,046	\$174,549	\$35,020	\$35,020	17 %	17 %	

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4140 Town Clerk/Elections														
01-4140-10-130 TC/TX Deputy Salary	15,913	17,809	17,543	1,883	16,668	875	5 %							
01-4140-10-131 TC/TX Assistant Salary	9,099	6,818	8,758	347	7,024	1,734	20 %							
01-4140-10-150 TC/TX Salary	50,085	50,369	50,018	4,177	42,666	7,352	15 %							
01-4140-10-190 TC/TX Motor Vehicle Reg. Expenses	6,112	6,374	6,400	114	6,031	369	6 %							
01-4140-10-220 TC/TX FICA/Medicare	5,511	5,530	5,839	474	4,906	933	16 %							
01-4140-10-230 TC Retirement	4,411	4,432	5,436	450	4,595	841	15 %							
01-4140-10-240 TC/TX Training	1,496	1,824	2,000	150	339	1,661	83 %							
01-4140-10-341 TC/TX Telephone	340	934	750	80	639	111	15 %							
01-4140-10-361 TC/TX Mortgage Research	619	524	1,000	0	0	1,000	100 %							
01-4140-10-362 TC/TX Lien Recording Fees	260	300	600	9	46	554	92 %							
01-4140-10-550 TC/TX Printing & Supplies	426	1,053	1,000	0	200	800	80 %							
01-4140-10-560 TC/TX Dues & Subscriptions	40	40	45	0	20	25	56 %							
01-4140-10-620 TC/TX Office Supplies	2,171	1,252	1,900	310	1,452	448	24 %							
01-4140-10-625 TC/TX Postage	3,615	2,332	4,275	8	8	4,267	100 %							
01-4140-10-740 TC/TX Equipment	989	2,659	1,000	0	3,548	(2,548)	(255)%							
01-4140-20-150 EL Moderator/Supr. Checklist Salary	2,577	2,900	2,900	0	2,800	100	3 %							
01-4140-20-151 EL Election Workers Salary	640	692	300	0	350	(50)	(17)%							
01-4140-20-220 EL FICA/Medicare	233	237	245	0	214	31	13 %							
01-4140-20-550 EL Printing & Supplies	3,757	4,017	3,300	0	3,542	(242)	(7)%							
01-4140-20-580 EL Meals	386	588	300	165	165	135	45 %							
01-4140-20-620 EL Office Supplies	303	71	500	57	94	406	81 %							
01-4140-20-810 EL Miscellaneous	0	4,510	100	0	0	100	100 %							
TOTAL 4140 Town Clerk/Elections	\$108,983	\$115,265	\$114,209	\$8,224	\$95,307	\$18,902	17 %							

TOWN OF NORTH HAMPTON General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4150 Financial Administration														
01-4150-10-110 FA Town Accountant Salary	49,372	52,622	50,490	4,913	49,712	778	2 %							
01-4150-10-220 FA FICA/Medicare	4,918	5,093	5,295	357	4,144	1,151	22 %							
01-4150-10-230 FA Retirement	4,524	4,631	5,438	529	5,326	112	2 %							
01-4150-10-301 FA Audit Fees	18,000	19,000	19,500	4,000	19,000	500	3 %							
01-4150-10-302 FA Financial Management Services	21,260	19,530	18,720	195	8,415	10,305	55 %							
01-4150-10-335 FA Training	180	200	500	0	100	400	80 %							
01-4150-10-361 FA Payroll Administration	2,806	3,043	2,640	0	2,263	377	14 %							
01-4150-50-130 TR Treasurer Salary	6,933	5,333	6,400	0	1,682	4,718	74 %							
01-4150-50-131 TR Deputy Treasurer Salary	1,690	2,770	1,560	533	5,333	(3,773)	(242)%							
01-4150-50-220 TR FICA/Medicare	660	579	609	41	408	201	33 %							
01-4150-50-335 TR Training	0	0	50	0	0	50	100 %							
01-4150-50-560 TR Dues & Subscriptions	0	0	50	0	0	50	100 %							
01-4150-60-690 TR Miscellaneous Expense	0	0	100	0	0	100	100 %							
01-4150-60-330 DP Software Support	21,364	31,277	24,000	0	13,965	10,035	42 %							
01-4150-60-342 DP Software Upgrades	2,029	250	0	0	0	0	---							
01-4150-60-620 DP Technology	21,396	13,929	15,000	2,270	40,428	(25,428)	(170)%							
01-4150-60-740 DP Hardware Upgrades	7,507	10,084	11,000	283	11,357	(357)	(3)%							
TOTAL 4150 Financial Administration	\$162,639	\$168,341	\$161,352	\$13,121	\$162,133	\$(781)	0 %							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4152 Property Valuation														
01-4152-10-361 AS Contract Assessing Services.MRI	72,147	74,685	71,750	71,750	5,049	49,424	22,326	22,326	31 %					
01-4152-10-391 AS Tax Map Updates	642	1,990	2,500	2,500	0	0	2,500	2,500	100 %					
TOTAL 4152 Property Valuation	\$72,789	\$76,675	\$74,250	\$74,250	\$5,049	\$49,424	\$24,826	\$24,826	33 %					

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4153 Legal Expense														
01-4153-10-320 AT Town Attorney	56,536	79,618	45,000	4,955	61,766	(16,766)	(37)%							
01-4153-10-321 AT Other Legal Expenses	4,032	0	0	0	0	0	--							
01-4153-10-322 AT Labor Negotiations	46,294	26,276	12,500	480	18,071	(5,571)	(45)%							
01-4153-10-323 AT Claims, Judgments and/or Settlements	0	0	12,500	0	0	12,500	100 %							
TOTAL 4153 Legal Expense	\$106,862	\$105,894	\$70,000	\$5,435	\$79,837	\$(9,837)	(14)%							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4155 Personnel Administration							
01-4155-10-190 PA Merit Pool	0	0	23,225	0	0	23,225	100 %
01-4155-10-210 PA Health Insurance	110,671	97,881	118,654	8,527	98,601	20,053	17 %
01-4155-10-810 PA Miscellaneous	0	0	(27,773)	0	0	(27,773)	100 %
TOTAL 4155 Personnel Administration	\$110,671	\$97,881	\$114,106	\$8,527	\$98,601	\$15,505	14 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Report # 25694

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4191 Planning & Zoning														
01-4191-10-110 PB Administrator Salary	28,885	32,343	32,814	2,413	26,961	5,853	18 %							
01-4191-10-160 PB Overtime	2,627	2,201	2,000	52	1,505	495	25 %							
01-4191-10-220 PB FICA/Medicare	2,260	2,413	2,664	175	2,017	647	24 %							
01-4191-10-230 PB NH Retirement	2,853	3,051	3,750	266	3,065	685	18 %							
01-4191-10-320 PB Legal	0	0	0	0	495	(495)	---							
01-4191-10-335 PB Training & Education	0	18	500	0	148	352	70 %							
01-4191-10-361 PB Special Studies	0	2,500	2,500	0	2,000	500	20 %							
01-4191-10-362 PB Registry Costs	203	375	1,500	28	475	1,025	68 %							
01-4191-10-363 PB Circuit Rider Services	12,162	20,006	24,000	0	20,027	3,973	17 %							
01-4191-10-390 PB Master Plan	2,500	88	1	0	0	1	100 %							
01-4191-10-416 PB Telephone	0	0	1	0	0	1	100 %							
01-4191-10-550 PB Printing	1,617	77	1,800	0	0	1,800	100 %							
01-4191-10-551 PB Legal Notices	6,409	4,465	2,015	237	2,038	(23)	(1)%							
01-4191-10-620 PB Office Supplies	130	0	0	18	18	(18)	---							
01-4191-10-625 PB Postage	1,150	821	1,150	0	0	1,150	100 %							
01-4191-10-810 PB Heritage Commission	1,942	1,050	1,000	0	231	769	77 %							
01-4191-20-110 ZBA Administrator Salary	19,653	17,378	16,406	1,299	14,649	1,757	11 %							
01-4191-20-160 ZBA Overtime	1,358	766	1,000	104	522	478	48 %							
01-4191-20-220 ZBA FICA/Medicare	1,471	1,263	1,332	100	1,077	255	19 %							
01-4191-20-230 ZBA Retirement	1,850	1,596	1,875	151	1,635	240	13 %							
01-4191-20-335 ZBA Training & Education	368	528	500	0	0	500	100 %							
01-4191-20-362 ZBA REGISTRY COSTS	128	177	500	12	45	455	91 %							
01-4191-20-550 ZBA Printing	0	649	1,000	0	0	1,000	100 %							
01-4191-20-551 ZBA Legal Notices	1,698	1,884	2,015	320	937	1,078	53 %							
01-4191-20-620 ZBA Office Supplies	170	0	0	0	0	0	---							
01-4191-20-625 ZBA Postage	642	302	900	0	0	900	100 %							
TOTAL 4191 Planning & Zoning	\$90,076	\$93,951	\$101,223	\$5,175	\$77,845	\$23,378	23 %							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4194 General Government Buildings							
01-4194-10-360 GB Custodial Services	14,659	11,616	17,000	2,072	10,796	6,204	36 %
01-4194-10-410 GB Electricity	20,149	22,254	22,500	1,713	15,550	6,950	31 %
01-4194-10-411 GB Heating Oil	18,815	16,008	22,000	3,894	20,132	1,868	8 %
01-4194-10-414 GB Water	6,018	6,754	6,000	0	5,057	943	16 %
01-4194-10-580 GB Building Maintenance	8,131	31,833	6,200	1,071	10,825	(4,625)	(75)%
01-4194-10-640 GB Custodial Supplies	512	803	800	70	556	244	31 %
01-4194-10-750 GB Furniture	1,447	297	1,000	0	0	1,000	100 %
TOTAL 4194 General Government Buildings	\$69,731	\$89,565	\$75,500	\$8,820	\$62,916	\$12,584	17 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014						
4195 Cemeteries														
01-4195-10-130 CEM Salaries - Part Time Permanent	30,413	30,351	30,000	1,557	23,326	6,674	22 %							
01-4195-10-150 CEM Trustees Stipend	579	300	300	0	300	0	0 %							
01-4195-10-220 CEM FICA/Medicare	2,213	2,300	2,400	119	1,784	616	26 %							
01-4195-10-410 CEM Electricity	272	252	360	19	198	162	45 %							
01-4195-10-411 CEM Heating Fuel	0	414	500	0	0	500	100 %							
01-4195-10-414 CEM Water	835	1,383	1,200	0	584	616	51 %							
01-4195-10-416 CEM Telephone	1,006	880	850	71	501	349	41 %							
01-4195-10-560 CEM Meetings/Dues	180	230	250	150	410	(160)	(64)%							
01-4195-10-572 CEM Equipment Maintenance	1,375	1,523	1,800	150	3,702	(1,902)	(106)%							
01-4195-10-580 CEM Cemetery Maintenance	0	592	0	0	0	0	---							
01-4195-10-581 CEM Equipment Rental	708	0	1,000	0	0	1,000	100 %							
01-4195-10-620 CEM Office Supplies	380	201	300	0	288	12	4 %							
01-4195-10-630 CEM General Maintenance	3,354	603	3,325	0	552	2,773	83 %							
01-4195-10-635 CEM Gasoline	1,611	1,074	1,000	130	590	410	41 %							
01-4195-10-740 CEM Equipment Purchase	0	1,913	2,500	0	0	2,500	100 %							
01-4195-10-820 CEM Mileage/Vehicle Use Reimbursement	2,267	2,355	2,000	265	2,203	(203)	(10)%							
TOTAL 4195 Cemeteries	\$45,193	\$44,371	\$47,785	\$2,461	\$34,438	\$13,347	28 %							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4196 Insurance														
01-4196-10-260 INS Worker's Compensation	65,363	65,502	70,087	0	70,550	(463)	(1)%							
01-4196-10-520 INS General Insurance	49,576	53,046	57,290	0	56,759	531	1 %							
01-4196-10-522 INS Employee Term Life	4,051	4,621	4,348	342	3,569	779	18 %							
01-4196-10-523 INS Employee AD&D	16,098	16,968	16,164	1,358	13,940	2,224	14 %							
TOTAL 4196 Insurance	\$135,088	\$140,137	\$147,889	\$1,700	\$144,818	\$3,071	2 %							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Report # 25694

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014
4197 Associations & Advertising														
01-4197-10-560 DUES Local Government Center	4,633	4,771	5,356	0	5,400	(44)	(1)%							
TOTAL 4197 Associations & Advertising	\$4,633	\$4,771	\$5,356	\$0	\$5,400	\$(44)	(1)%							

TOWN OF NORTH HAMPTON General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014						
4210 Police														
01-4210-10-110 PD Salary	612,937	671,853	687,545	49,177	557,351	130,194	19 %							
01-4210-10-160 PD Overtime	83,669	75,853	84,000	4,142	74,743	9,257	11 %							
01-4210-10-191 PD Holiday Pay	14,223	16,852	18,425	0	16,666	1,759	10 %							
01-4210-10-210 PD Health Insurance	194,706	173,782	207,189	9,764	136,762	70,427	34 %							
01-4210-10-220 PD FICA/Medicare	13,159	13,868	11,550	980	12,134	(584)	(5)%							
01-4210-10-230 PD Retirement	138,374	147,192	192,710	12,913	158,377	34,333	18 %							
01-4210-10-320 PD PROSECUTION EXPENSE	0	0	50	0	0	50	100 %							
01-4210-10-335 PD Training & Education	10,123	11,300	10,000	39	5,950	4,050	41 %							
01-4210-10-361 PD Physicals	1,979	1,152	0	0	0	0	---							
01-4210-10-416 PD Telephone	11,042	12,209	12,720	1,375	8,526	4,194	33 %							
01-4210-10-440 PD Vehicle Lease	43,422	32,176	23,300	0	23,284	16	0 %							
01-4210-10-560 PD Dues & Subscriptions	5,833	4,929	4,250	0	4,615	(365)	(9)%							
01-4210-10-561 PD Books & Periodicals	333	364	600	0	460	140	23 %							
01-4210-10-570 PD Vehicle Maintenance	15,883	8,658	8,800	856	9,776	(976)	(11)%							
01-4210-10-571 PD Equipment Maintenance	850	1,079	0	0	0	0	---							
01-4210-10-610 PD Department Supplies	6,863	5,841	7,000	0	4,053	2,947	42 %							
01-4210-10-611 PD Lock Up & Breathalyzer	0	0	100	0	200	(100)	(100)%							
01-4210-10-619 PD Uniforms	9,098	9,279	9,800	650	3,134	6,666	68 %							
01-4210-10-620 PD Office Supplies	2,794	1,573	4,800	233	3,871	929	19 %							
01-4210-10-625 PD Postage	496	198	500	0	0	500	100 %							
01-4210-10-635 PD Gasoline	23,225	20,996	20,000	1,852	15,987	4,013	20 %							
01-4210-10-640 PD Building Maintenance	1,486	0	0	0	0	0	---							
01-4210-10-741 PD Equipment	40	3,210	2,050	504	1,923	127	6 %							
TOTAL 4210 Police	\$1,190,535	\$1,212,364	\$1,305,389	\$82,485	\$1,037,812	\$267,577	20 %							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014						
4220 Fire & Rescue														
01-4220-10-120 FD Salary	644,577	676,511	688,601	49,011	547,918	140,683	20 %							
01-4220-10-131 FD Callmen Salary	2,789	2,769	4,700	0	715	3,985	85 %							
01-4220-10-160 FD Overtime	172,906	164,827	160,956	9,951	167,676	(6,720)	(4)%							
01-4220-10-191 FD Holiday Pay	21,940	22,664	23,457	0	12,383	11,074	47 %							
01-4220-10-210 FD Health Insurance	266,852	309,930	270,056	14,406	203,580	66,476	25 %							
01-4220-10-220 FD FICA/Medicare	14,182	12,654	12,622	841	11,003	1,619	13 %							
01-4220-10-230 FD Retirement	188,727	198,794	238,705	16,356	199,690	39,015	16 %							
01-4220-10-335 FD Training & Education	4,392	5,481	11,000	95	4,982	6,018	55 %							
01-4220-10-336 FD Chief's Expenses	916	1,244	750	0	229	521	69 %							
01-4220-10-361 FD Physicals	749	0	1,518	0	0	1,518	100 %							
01-4220-10-416 FD Telephone	4,740	4,471	5,700	365	2,232	3,468	61 %							
01-4220-10-560 FD Dues & Subscriptions	3,242	4,056	4,515	0	3,159	1,356	30 %							
01-4220-10-571 FD Equipment Maintenance	2,524	5,655	5,156	26	2,814	2,342	45 %							
01-4220-10-572 FD Radio Maintenance	582	948	1,230	0	966	264	21 %							
01-4220-10-615 FD Fire Prevention	340	17	775	0	0	775	100 %							
01-4220-10-619 FD Uniforms	8,158	7,542	8,400	789	3,135	5,265	63 %							
01-4220-10-620 FD Office Supplies	932	1,086	1,100	308	623	477	43 %							
01-4220-10-635 FD Gasoline	11,189	10,683	10,895	685	7,308	3,587	33 %							
01-4220-10-640 FD Station Maintenance	2,082	2,915	2,500	164	1,903	597	24 %							
01-4220-10-660 FD Vehicle Maintenance	28,919	10,259	18,445	50	1,760	16,685	90 %							
01-4220-10-740 FD Equipment	6,835	9,240	10,388	369	8,247	2,141	21 %							
TOTAL 4220 Fire & Rescue	\$1,387,573	\$1,451,746	\$1,481,469	\$93,416	\$1,180,323	\$301,146	20 %							

TOWN OF NORTH HAMPTON General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014
4240 Code Enforcement														
01-4240-10-110 CE Salary	55,029	56,086	63,240	4,769	52,509	10,731	17 %							
01-4240-10-130 CE Part Time Salary	12,488	4,569	4,500	0	0	4,500	100 %							
01-4240-10-220 CE FICA/Medicare	5,139	4,535	5,182	359	3,958	1,224	24 %							
01-4240-10-230 CE Retirement	5,069	4,831	6,811	514	5,655	1,156	17 %							
01-4240-10-335 CE Training & Education	0	75	900	0	365	535	59 %							
01-4240-10-416 CE Telephone	1,696	1,758	1,200	155	1,267	(67)	(6)%							
01-4240-10-560 CE Dues & Subscriptions	420	233	500	0	168	332	66 %							
01-4240-10-620 CE Office Supplies	69	156	0	0	0	0	---							
01-4240-10-635 CE Fuel & Mileage	950	1,310	1,500	148	1,968	(468)	(31)%							
01-4240-10-740 CE Equipment	230	128	250	0	0	250	100 %							
01-4240-10-810 CE Miscellaneous	233	0	0	0	578	(578)	---							
TOTAL 4240 Code Enforcement	\$81,323	\$73,681	\$84,083	\$5,945	\$66,468	\$17,615	21 %							

TOWN OF NORTH HAMPTON General Fund Expenditures

Report # 25694

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014						
4312 Highways & Streets														
01-4312-20-110 HW Salary	197,834	202,750	203,500	15,707	170,675	32,825	16 %							
01-4312-20-130 HW Part Time Salary	6,797	6,020	7,500	0	6,430	1,070	14 %							
01-4312-20-131 HW On Call Pay	0	3,000	3,000	0	0	3,000	100 %							
01-4312-20-160 HW Overtime	15,357	25,484	22,330	629	22,600	(270)	(1)%							
01-4312-20-210 HW Health Insurance	62,527	67,947	64,061	3,986	48,403	15,658	24 %							
01-4312-20-220 HW FICA/Medicare	16,804	17,986	17,847	1,235	15,182	2,665	15 %							
01-4312-20-230 HW Retirement	19,403	20,352	24,085	1,759	20,816	3,269	14 %							
01-4312-20-335 HW Training & Education	120	11	600	0	0	600	100 %							
01-4312-20-361 HW Physicals	289	307	600	0	376	224	37 %							
01-4312-20-362 HW Care of Trees	3,828	2,100	3,000	0	1,150	1,850	62 %							
01-4312-20-410 HW Electricity	2,492	2,883	2,750	261	2,162	588	21 %							
01-4312-20-412 HW Propane/Natural Gas	3,800	4,038	4,000	0	3,819	181	5 %							
01-4312-20-414 HW Water	316	418	400	0	261	139	35 %							
01-4312-20-416 HW Telephone	2,914	2,765	3,000	310	2,281	719	24 %							
01-4312-20-440 HW Contract Snow Plowing	3,640	16,045	6,000	375	14,378	(8,378)	(140)%							
01-4312-20-442 HW Welding Miscellaneous	1,214	1,508	1,500	0	885	615	41 %							
01-4312-20-443 HW Catch Basin Cleaning	3,840	180	4,000	0	0	4,000	100 %							
01-4312-20-444 HW Pavement Marking	10,084	9,764	10,800	0	9,036	1,764	16 %							
01-4312-20-490 HW Equipment Lease Payment	42,634	42,634	59,633	11,981	59,632	1	0 %							
01-4312-20-560 HW Dues & Subscriptions	577	1,360	500	50	1,175	(675)	(135)%							
01-4312-20-571 HW General Maintenance	13,233	12,219	8,000	550	8,220	(220)	(3)%							
01-4312-20-572 HW Equipment Maintenance	34,427	33,392	25,000	958	28,828	(3,828)	(15)%							
01-4312-20-581 HW Equipment Rental	7,230	6,820	8,000	0	5,961	2,039	25 %							
01-4312-20-611 HW Street Signs	2,424	2,433	3,000	0	987	2,013	67 %							
01-4312-20-619 HW Uniforms	3,788	4,039	3,800	216	3,537	263	7 %							
01-4312-20-620 HW Office Supplies	345	518	0	0	160	(160)	---							
01-4312-20-635 HW Gasoline	13,728	16,924	16,750	1,125	15,174	1,576	9 %							
01-4312-20-650 HW Lawn Care	100	56	325	0	126	199	61 %							
01-4312-20-681 HW Hardware	1,470	1,370	1,500	0	1,074	426	28 %							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
01-4312-20-740 HW Equipment	9,898	8,036	1,000	0	0	0	960	40	4 %					
01-4312-20-770 HW Asphalt Paving	69,804	44,543	80,000	0	0	0	71,775	8,225	10 %					
01-4312-20-810 HW Cold Patch Material	574	393	825	180	180	0	660	165	20 %					
01-4312-20-811 HW Loam & Gravel	2,607	1,997	3,000	0	0	0	2,545	455	15 %					
01-4312-20-813 HW Sand	2,810	2,929	5,700	0	0	0	6,889	(1,189)	(21)%					
01-4312-20-814 HW Salt	29,030	36,299	31,800	(3,984)	(3,984)	0	32,548	(748)	(2)%					
01-4312-20-815 HW Paint & Lumber	0	0	200	0	0	0	149	51	26 %					
TOTAL 4312 Highways & Streets	\$585,938	\$599,520	\$628,006	\$35,338	\$35,338	\$558,854	\$69,152	11 %						

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4316 Street Lighting							
01-4316-10-410 Street Lights	24,715	22,328	25,000	1,626	22,153	2,847	11 %
TOTAL 4316 Street Lighting	\$24,715	\$22,328	\$25,000	\$1,626	\$22,153	\$2,847	11 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4323 Brush Disposal							
01-4323-10-130 BRUSH Salary	3,747	3,839	4,200	109	2,634	1,566	37 %
01-4323-10-220 BRUSH FICA/Medicare	286	294	370	8	202	168	45 %
01-4323-10-810 BRUSH Miscellaneous	599	168	400	0	268	132	33 %
TOTAL 4323 Brush Disposal	\$4,632	\$4,301	\$4,970	\$117	\$3,104	\$1,866	38 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Report # 25694

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4324 Solid Waste Disposal							
01-4324-10-441 Solid Waste Disposal (Tipping) Fees	96,791	85,855	97,300	5,207	63,732	33,568	34 %
01-4324-10-442 Bulky Waste Disposal Fees	2,530	2,879	2,600	0	1,669	931	36 %
01-4324-10-560 Solid Waste Disposal District Duces	4,318	3,870	5,250	0	0	5,250	100 %
TOTAL 4324 Solid Waste Disposal	\$103,639	\$92,604	\$105,150	\$5,207	\$65,401	\$39,749	38 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Report # 25694

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4329 Recycling							
01-4329-10-130 RR Salary	33,786	34,182	37,500	2,771	27,808	9,692	26 %
01-4329-10-220 RR FICA/Medicare	2,585	2,607	3,000	212	2,127	873	29 %
01-4329-10-390 RR Hauling Services	3,920	2,353	4,000	0	1,803	2,197	55 %
01-4329-10-411 RR Heating Oil	336	293	750	0	122	628	84 %
01-4329-10-416 RR Telephone	447	414	500	66	296	204	41 %
01-4329-10-581 RR Building Maintenance	2,205	1,186	500	0	857	(357)	(71)%
01-4329-10-610 RR Supplies	418	537	1,000	0	914	86	9 %
01-4329-10-641 RR Portable Toilet Rental	837	1,158	850	117	829	21	2 %
TOTAL 4329 Recycling	\$44,534	\$42,730	\$48,100	\$3,166	\$34,756	\$13,344	28 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last	Last Year Period	Budget	Current Period	Reported Period	Amount Remaining	Percent Remaining
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014
4332 Water Services							
01-4332-00-414 Distribution Costs-Hydrants	217,497	232,401	239,800	0	264,184	(24,384)	(10)%
TOTAL 4332 Water Services	\$217,497	\$232,401	\$239,800	\$0	\$264,184	\$(24,384)	(10)%

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4339 Water Commission							
01-4339-10-551 WTR Copying Expense	0	0	1,000	0	0	1,000	100 %
01-4339-10-610 WTR Supplies	0	0	850	0	0	850	100 %
01-4339-10-620 WTR Office Supplies	0	277	300	0	0	300	100 %
01-4339-10-625 WTR Postage	0	0	150	0	0	150	100 %
TOTAL 4339 Water Commission	\$0	\$277	\$2,300	\$0	\$0	\$2,300	100 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014
4415 Health Agencies & Hospitals														
01-4415-10-362 HO Seacoast Mental Health	3,500	0	3,500	0	3,500	0	3,500	0	3,500	0	0	0	0	0 %
01-4415-10-363 HO Lamprey Health Care	0	750	750	0	750	0	750	0	0	750	750	750	100 %	
01-4415-10-365 HO Seacare Health Services	2,000	2,000	2,000	0	2,000	0	2,000	0	2,000	0	0	0	0 %	
01-4415-10-366 HO Seacoast Health Net	0	0	250	0	250	0	250	0	0	250	250	250	100 %	
TOTAL 4415 Health Agencies & Hospitals	\$5,500	\$2,750	\$6,500	\$0	\$6,500	\$0	\$5,500	\$0	\$5,500	\$1,000	\$1,000	\$1,000	15 %	

TOWN OF NORTH HAMPTON General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4440 Social Services														
01-4440-10-361 SS A Safe Place	800	800	800	0	0	0	800	0	0	0	800	0	100 %	
01-4440-10-362 SS Richie McFarland	0	300	300	0	0	0	300	0	300	0	0	0	0 %	
01-4440-10-363 SS Sexual Assault Support Services	975	975	975	0	0	0	975	0	975	0	0	0	0 %	
01-4440-10-364 SS Child & Family Services	1,000	1,000	1,000	0	0	0	1,000	0	1,000	0	0	0	0 %	
01-4440-10-365 SS Rockingham County Community Action	3,000	3,000	3,000	0	0	0	3,000	0	0	0	3,000	0	100 %	
01-4440-10-367 SS Rockingham County Nutrition	0	0	1,526	0	0	0	1,526	0	1,526	0	0	0	0 %	
01-4440-10-368 SS Area Homemakers	1,000	1,000	1,000	0	0	0	1,000	0	1,000	0	0	0	0 %	
01-4440-10-369 SS Meals on Wheels	1,140	1,140	1,140	0	0	0	1,140	0	0	0	1,140	0	100 %	
01-4440-10-370 SS RSVP	100	100	100	0	0	0	100	0	0	0	100	0	100 %	
01-4440-10-371 SS Red Cross	500	0	500	0	0	0	500	0	0	0	500	0	100 %	
01-4440-10-372 SS Child Care Advocacy Center	0	0	500	0	0	0	500	0	0	0	500	0	100 %	
01-4440-10-373 SS AIDS Response Seacoast	0	0	500	0	0	0	500	0	0	0	500	0	100 %	
01-4440-10-374 SS Cross Roads House	0	1,140	1,140	0	0	0	1,140	0	1,140	0	0	0	0 %	
01-4440-10-376 SS Families First	1,000	1,000	1,000	0	0	0	1,000	0	1,000	0	0	0	0 %	
01-4440-10-377 SS TRANS ASSIST. FOR SEACOAST CITIZEN	0	0	1,750	0	0	0	1,750	0	1,750	0	0	0	0 %	
TOTAL 4440 Social Services	\$9,515	\$10,455	\$15,231	\$0	\$8,691	\$6,540	\$0	\$0	\$0	\$0	\$0	\$0	43 %	

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last	Last Year Period	Budget	Current Period	Reported Period	Amount Remaining	Percent Remaining
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014
4442 General Assistance							
01-4442-10-811 General Assistance	7,691	4,210	21,000	620	7,726	13,274	63 %
TOTAL 4442 General Assistance	\$7,691	\$4,210	\$21,000	\$620	\$7,726	\$13,274	63 %

TOWN OF NORTH HAMPTON General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014						
4520 Parks & Recreation														
01-4520-10-110 REC Salaries	36,519	42,242	42,434	3,330	35,806	6,628	16 %							
01-4520-10-210 REC Insurance	0	568	0	1,205	7,532	(7,532)	---							
01-4520-10-220 REC FICA/Medicare	3,416	3,215	3,246	252	2,570	676	21 %							
01-4520-10-230 REC Retirement	3,919	2,957	4,570	359	3,851	719	16 %							
01-4520-10-325 REC ADVERTISING	0	56	2,200	0	0	2,200	100 %							
01-4520-10-335 REC Training & Education	346	65	1,000	0	0	1,000	100 %							
01-4520-10-401 REC Utilities	2,043	150	0	0	0	0	---							
01-4520-10-560 REC Dues & Subscriptions	8	0	0	0	0	0	---							
01-4520-10-620 REC Office Supplies	765	70	0	0	0	0	---							
01-4520-10-635 REC Gasoline & Mileage	40	0	0	0	0	0	---							
01-4520-10-640 REC Dearborn Park Maintenance	6,048	165	6,510	0	0	6,510	100 %							
01-4520-10-740 REC Equipment	0	50	0	0	0	0	---							
01-4520-10-813 REC Senior Activities	1,046	777	1,500	0	0	1,500	100 %							
TOTAL 4520 Parks & Recreation	\$54,150	\$50,315	\$61,460	\$5,146	\$49,759	\$11,701	19 %							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4550 North Hampton Public Library														
01-4550-10-910 North Hampton Public Library	343,236	348,968	354,176	29,515	324,661	29,515	29,515	29,515	29,515	29,515	29,515	29,515	8 %	
TOTAL 4550 North Hampton Public Library	\$343,236	\$348,968	\$354,176	\$29,515	\$324,661	\$29,515	\$29,515	\$29,515	\$29,515	\$29,515	\$29,515	\$29,515	8 %	

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last	Last Year Period	Budget	Current Period	Reported Period	Amount Remaining	Percent Remaining
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014
4583 Patriotic Purposes							
01-4583-10-811 Patriotic Purposes	2,164	1,837	1,500	0	163	1,337	89 %
TOTAL 4583 Patriotic Purposes	\$2,164	\$1,837	\$1,500	\$0	\$163	\$1,337	89 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4589 Agricultural Commission							
01-4589-10-810 Agricultural Commission	1,623	1,663	1,500	0	142	1,358	91 %
TOTAL 4589 Agricultural Commission	\$1,623	\$1,663	\$1,500	\$0	\$142	\$1,358	91 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4611 Conservation Commission														
01-4611-10-361	394	24	200	0	0	0	0	0	0	0	200	100 %		
01-4611-10-362	500	9,297	11,400	0	17,364	(5,964)	(52)%							
01-4611-10-560	1,095	1,027	300	120	665	(365)	(122)%							
01-4611-10-610	664	0	1,000	350	526	474	47 %							
01-4611-10-630	2,000	792	100	0	1,042	(942)	(942)%							
01-4611-10-710	0	175	1,300	0	197	1,103	85 %							
TOTAL 4611 Conservation Commission	\$4,653	\$11,315	\$14,300	\$470	\$19,794	\$(5,494)	(38)%							

TOWN OF NORTH HAMPTON

General Fund Expenditures

Report # 25694

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4711 Debt Service - Principal							
01-4711-10-980 Debt Service - Principal	150,000	175,000	180,000	0	180,000	0	0 %
TOTAL 4711 Debt Service - Principal	\$150,000	\$175,000	\$180,000	\$0	\$180,000	\$0	0 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Account Number / Description	Year Before Last 7/1/2011 - 6/30/2012	Last Year Period 7/1/2012 - 6/30/2013	Budget 7/1/2013 - 6/30/2014	Current Period 4/1/2014 - 4/30/2014	Reported Period 7/1/2013 - 6/30/2014	Amount Remaining 7/1/2013 - 6/30/2014	Percent Remaining 7/1/2013 - 6/30/2014
4721 Debt Service - Interest							
01-4721-10-981 Debt Service - LT Interest	160,536	165,006	157,369	0	157,369	0	0 %
TOTAL 4721 Debt Service - Interest	\$160,536	\$165,006	\$157,369	\$0	\$157,369	\$0	0 %

TOWN OF NORTH HAMPTON

General Fund Expenditures

Report # 25694

Account Number / Description	Year Before Last		Last Year Period		Budget		Current Period		Reported Period		Amount Remaining		Percent Remaining	
	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	4/1/2014 - 4/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	
4790 Debt Service - BAN Interest														
01-4790-10-981 Debt Service - BAN Interest	5,710	0	0	0	0	0	0	0	0	0	0	0	0	---
01-4790-20-000 Debt Service - Agents' Fees	14,102	0	0	0	0	0	0	0	0	0	0	0	0	---
TOTAL 4790 Debt Service - BAN Interest	\$19,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	---
TOTAL 01 GENERAL FUND	\$5,525,837	\$5,652,217	\$5,858,542	\$5,858,542	\$340,609	\$4,972,128	\$4,972,128	\$886,414	\$886,414	\$886,414	\$886,414	\$886,414	\$886,414	15 %
TOTAL Class: Expense	\$5,525,837	\$5,652,217	\$5,858,542	\$5,858,542	\$340,609	\$4,972,128	\$4,972,128	\$886,414	\$886,414	\$886,414	\$886,414	\$886,414	\$886,414	15 %
GRAND TOTAL	\$5,525,837	\$5,652,217	\$5,858,542	\$5,858,542	\$340,609	\$4,972,128	\$4,972,128	\$886,414	\$886,414	\$886,414	\$886,414	\$886,414	\$886,414	15 %



Paul Apple
Town Administrator
Town of North Hampton
233 Atlantic Avenue
North Hampton, NH 03862

April 14, 2014

Dear Mr. Apple:

170 West Road,
Suite 6
Portsmouth, NH
03801

97A Exchange
Street, Suite 305
Portland, ME
04101

(603) 343-6311 (p)
(207) 221-6716 (f)

www.fbenvironmental.com

FB Environmental Associates (FBE) is pleased to submit the attached Scope of Work to assist North Hampton in complying with the 2013 – 2018 General Permit for the Discharge of Stormwater from MS4s (MS4 General Permit). We have a strong working relationship with the Town of North Hampton and are currently leading two water quality improvement projects for the Little River and one for the Winnicut River in partnership with municipal staff and board members. This proposal is based on the tasks identified in FB Environmental's previous work outlining the requirements of the new MS4 stormwater permit completed in early 2014. You will note when you review our proposed budget that the regulators have "front loaded" the work so that North Hampton will be required to complete several tasks and deliverables in the first year.

FBE, with an office located just a few miles from the North Hampton Town Hall, is considered a regional leader in implementing high quality water resource projects. We have worked on multiple stormwater projects in southern and central New Hampshire. We have a collaborative working relationship with the individuals involved in this project and we are eager to continue this work to help protect the water quality of North Hampton.

If awarded a contract, Emily DiFranco will serve as the Project Manager and point-of-contact for this project will be ultimately responsible for the successful completion of all of the project tasks. We believe that our local presence, our high level of technical expertise, and our reasonable labor costs will provide value to the Town to successfully complete the work required by the New Hampshire 2014 MS4 stormwater permit.

If you have any questions, I can easily be reached on my cell phone at (207) 650-7597, or via email at info@fbenvironmental.com.

Sincerely Yours,

Forrest Bell, Principal
FB Environmental Associates

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1. INTRODUCTION

FB Environmental Associates (FBE) has been a regional leader in assisting municipalities with water resource projects including MS4 permits, 319 grants, watershed management plans, water quality analyses, and watershed pollutant loading models for over 13 years. Through this work, we have gained an understanding of the sources of pollutants that are impacting New Hampshire's lakes and rivers. We have written over 20 watershed management plans for watersheds in New England, including the Little River Watershed-Based Plan for the Town of North Hampton. We have conducted multiple extensive watershed reconnaissance efforts to identify locations for stormwater best management practices (BMPs). In fact, we have worked directly with thousands of landowners to help identify and improve their waterfront properties. Based on the strength of this experience, we believe that we are ideally positioned to assist the Town of North Hampton with technical support and management of the New Hampshire MS4 Stormwater Permit program.

FB Environmental has conducted detailed assessments for more than 1,000 waterbodies in New England since 2001. Our firm was developed on the delivery of thorough scientific assessments of lakes, rivers, and streams to public sector clients and to assist with watershed-wide implementation efforts to restore surface waters. We are pleased to be presented with the opportunity to continue to utilize our skills to assist the citizens of North Hampton. We have an office in Portsmouth and have a great deal of experience working in New Hampshire, with more than 50% of our current workload devoted to assisting clients to assess and improve the quality of the Granite State's valuable natural resources. We feel that our combination of technical background, on-the-ground field experience in North Hampton, and well-documented ability to engage Town staff and local stakeholders make us an ideal candidate to assist the town to help protect the valuable local water resources.



FB Environmental assisted the Town of North Hampton with the development of the Little River Watershed-Based Plan

2. PROPOSED TECHNICAL SCOPE OF WORK

FBE will conduct the tasks listed below to assist the Town of North Hampton with the implementation of the MS4 Stormwater Program. The permit term is five years. The majority of the work for this project will occur in the first two years of the permit term. We understand that we will be working collaboratively with the town on these tasks. The tasks below outline our technical approach for completing the components of the project. The tasks described in the Scope of Work are based upon the current Draft 2013 General Permit issued by the New Hampshire Department of Environmental Services. Should the final permit differ substantially from the draft permit, this Scope of Work may need to be revised.

TASK SUMMARY

The following tasks are grouped into each of the six minimum control measures identified in the MS4 General Permit. Each task is described below in the following sections. Table 1 shows a list of each of the tasks that will be completed for the town and the budget associated with each task by year.

Task 1: Minimum Control Measure 1: Public Education and Outreach

FBE will develop an outreach strategy for the permit term, develop and deliver all outreach messages, and incorporate all relevant documents into the SWP. Specific tasks include:

- Researching current education materials and programs;
- Developing an outreach strategy for the permit term;
- Developing and delivering materials for two outreach messages throughout the permit term;
- Tracking the number of people receiving these educational materials;
- Incorporating educational materials into the Stormwater Management Plan (SWMP); and
- Preparing and submitting all required annual reports to NH DES.

Task 2: Minimum Control Measure 2: Public Participation

FBE will develop a public participation program for the permit term, organize and lead annual MS4 Stormwater Management Plan Steering Committee meetings and document all measures taken to promote this plan with the public. Specific tasks include:

- Developing and organizing the MS4 SWMP Steering Committee;
- Preparing materials for annual MS4 SWMP Steering Committee meetings;
- Facilitating annual meetings with the MS4 SWMP Steering Committee; and
- Preparing and submitting all required annual reports to NH DES.

Task 3: Minimum Control Measure 3: Illicit Discharge Detection and Elimination (IDDE)

FBE will work with North Hampton to develop their Illicit Discharge Detection and Elimination program. The majority of the work for this task will be conducted in Permit Year 1. Specific tasks include:

- Developing the required written IDDE program document;
- Developing sampling and inspection procedures for all stormwater outfalls and catch basins;
- Conducting outfall sampling as necessary;
- Conducting GIS analysis to delineate and map all catchment areas;
- Annually updating North Hampton's stormwater maps;
- Organizing and facilitating annual staff training on IDDE procedures; and
- Preparing and submitting all required annual reports to NH DES.

Task 4: Minimum Control Measure 4: Construction Site Management

FBE will work with North Hampton to develop their Construction Site Management program. Specific tasks include:

- Developing the required written Construction Site Stormwater Management Program document;

- Assisting the Building Inspector with tracking the number of site inspections; and
- Preparing and submitting all required annual reports to NH DES.

Task 5: Minimum Control Measure 5: Stormwater Management in New Development and Redevelopment

FBE will work with North Hampton to develop their Stormwater Management in New Development and Redevelopment program. The majority of the work for this task would occur in Permit Years 1 and 2. Specific tasks include:

- Developing the required written program document;
- Conducting a GIS analysis of all impervious surfaces (municipal buildings, parking lots, and roadways) in North Hampton within the MS4 area;
- Conducting a review of town ordinances that relate to green infrastructure;
- Creating a priority ranking of impervious surfaces in North Hampton; and
- Preparing and submitting all required annual reports to NH DES.

Task 6: Minimum Control Measure 6: Pollution Prevention and Good Housekeeping

FBE will work with North Hampton to develop their Pollution Prevention and Good Housekeeping program. The work for this task would be completed by the end of Permit Year 2. Specific tasks include:

- Developing the required written Operations and Maintenance Procedures;
- Conducting an inventory of all municipal buildings exposed to stormwater;
- Preparing Stormwater Pollution Prevention Plans (SWPPPs) for all municipal facilities; and
- Preparing and submitting all required annual reports to NH DES.

Task 7: Project Management and Oversight

FBE will coordinate all aspects of North Hampton's MS4 program, including completing and submitting all annual reports. Many of these reports will require coordination between multiple Town departments.

3. PROJECT COSTS

Due to our reasonable hourly billing rates and experience with implementing water resource projects, FB Environmental can provide very high value for this project. We are confident we can complete the proposed project within that budget. The annual cost of FB Environmental's services ranges from \$13,496 to \$39,910 throughout the five-year permit term. We estimate between 190 and 614 total hours of staff time for each year. The cost shall not be exceeded without prior authorization from the Town of North Hampton. Cost is based on a base year average FBE hourly rate of \$65/hour with an annual increase of 3%.

Table 1: Estimated hours and costs for each task for work associated with the 2013 – 2018 General Permit for North Hampton, NH

Task	HRS	COST	HRS	COST	HRS	COST	HRS	COST	HRS	COST
	YEAR 1*		YEAR 2		YEAR 3		YEAR 4		YEAR 5	
<i>MCM 1: Public Education and Outreach</i>	30	\$1,950	22	\$1,473	24	\$1,655	22	\$1,563	24	\$1,756
<i>MCM 2: Public Participation</i>	48	\$3,120	32	\$2,142	32	\$2,207	32	\$2,273	32	\$2,341
<i>MCM 3: IDDE Program</i>	240	\$15,600	70	\$4,687	58	\$4,000	58	\$4,120	58	\$4,243
<i>MCM 4: Construction Site Runoff Control</i>	62	\$4,030	8	\$536	8	\$552	8	\$568	8	\$585
<i>MCM 5: New Development and Redevelopment</i>	142	\$9,230	80	\$5,356	55	\$3,793	30	\$2,131	28	\$2,048
<i>MCM 6: Pollution Prevention and Good Housekeeping</i>	52	\$3,380	40	\$2,678	0	\$0	0	\$0	0	\$0
<i>Project Management and Oversight</i>	40	\$2,600	40	\$2,678	40	\$2,758	40	\$2,841	40	\$2,926
TOTAL	614	\$39,910*	292	\$19,549	217	\$14,964	190	\$13,496	190	\$13,900

* As mentioned in the proposal, the 2013-2018 General Permit requires the bulk of the tasks to be completed in the first year of the permit. These initial tasks include developing written procedures and documents for each of the Minimum Control Measures and conducting extensive GIS mapping throughout the MS4 area.

4. ABOUT FB ENVIRONMENTAL

ANTICIPATED PROJECT LEVEL OF INVOLVEMENT

The following individuals will contribute their skills and knowledge to help complete this project. This project team has worked together on similar watershed planning and improvement projects in North Hampton and has a good understanding of the social, economic, and environmental conditions in the region.

Forrest Bell, Principal/Senior Scientist – 10% of project time

Emily DiFranco, Project Manager - 40% of project time

Scott Reynolds, Stormwater Specialist – 20% of project time

Whitney Baker, Project Scientist – 30% of project time

SPECIFIC FBE EXPERIENCE RELEVANT TO THIS PROJECT:

- A. Familiarity with the Town of North Hampton:** From 2008 to 2011, FBE developed the Little River Watershed-Based Plan with the Town of North Hampton. This detailed, stakeholder-driven plan includes specific action items that formed the basis for North Hampton’s 319 grant proposal. Our involvement in this project makes us exceptionally familiar with the Little River watershed and key staff personnel in North Hampton. Since 2008, FBE has also conducted annual water quality sampling projects throughout the Town of North Hampton, making us knowledgeable about the water resources of North Hampton.
- B. Experience with Municipalities, Private Landowners, and other Stakeholders to Coordinate Water Resource Programs:** FBE works with municipalities, watershed organizations, agency staff, and local stakeholders on a daily basis and know how to coordinate effectively. FBE staff has worked with clients to recommend and implement BMPs in more than 30 watersheds in Maine and New Hampshire. Several of our staff are certified stormwater BMP inspectors and we have developed BMP manuals for nutrients and bacteria. Forrest Bell, Principal of FBE, has assessed thousands of sites contributing polluted runoff to waterbodies in New England.
- C. Experience with Assessment of Water Quality Data to Determine and Manage Surface Water Pollutants:** FBE staff has analyzed water quality data for lakes, rivers, streams and estuaries for more than 1,000 waterbodies in New England. We are experienced working with simple and complex datasets and understand how these data relate to the various in-lake models to determine assimilative capacity. We have conducted multiple bacteria source tracking investigations in the Little River watershed and are familiar with the pollutant sources to the water bodies in North Hampton. This experience will allow us to choose the most effective locations to implement BMPs and allow us to provide knowledgeable guidance for compliance with the MS4 General Permit.
- D. Ability to Complete the Work within Required Schedules and Budget:** FBE will coordinate in a clear and professional manner with the Town of North Hampton and NH DES staff on behalf of the project and will provide all reports, data and information on schedule and within the project budget.

FBE REPRESENTATIVE PROJECTS

References for recent watershed assessment and restoration projects conducted by FBE staff are provided below. Our contacts are people who are vital to managing water resources in New England and represent several disciplines. We strongly encourage reviewers to contact our references and to engage in lengthy discussions.

Little River Watershed-Based Plan and Continued Watershed Restoration

Contact: Dennis Cote, Health Inspector and Fire Chief, North Hampton, NH (603) 235-6283

FB Environmental has been working with the Town of North Hampton on multiple water resource and planning projects since 2008. From 2008 through 2011, FBE developed a NH DES-approved watershed-based plan for the Little River in North Hampton, NH. To develop this plan, FBE worked closely with the NH DES Beach Program to assess bacteria sources in the Seacoast NH region through modeling, water quality monitoring at the beaches and throughout the watershed, geographic analysis, stakeholder involvement, and collaboration with municipal officials. The NH DES Beach Program awarded FBE a grant to conduct this work using EPA funds.

FBE's strong stakeholder engagement throughout the project has led to significant water restoration actions in the Little River watershed. The watershed-based plan for the Little River is currently being used to guide targeted bacteria source tracking funded by the Town of North Hampton. The results of that testing supported the discovery of three malfunctioning septic systems, including two large commercial systems. Repair of these sources of bacteria to the Little River began within months, and is expected to be completed by fall 2012. Further targeted sampling efforts are expected to continue through 2012.



Parsons Creek Watershed-Based Plan and Watershed Restoration Project

Contact: Kim Reed, Town of Rye (603) 964-9800 ext 21

From 2008 through 2011, FB Environmental Associates developed a NH DES-approved watershed-based plan for Parsons Creek in Rye, NH. To develop these plans, FBE worked closely with the NH DES Beach Program to assess bacteria sources in the watershed through modeling, water quality monitoring at the beaches and throughout the watersheds, geographic analysis, stakeholder involvement, and collaboration with municipal officials. The NH DES Beach Program awarded FBE a grant to conduct this work using EPA funds.

FBE's strong stakeholder engagement throughout the project has led to significant water restoration actions in the Parsons Creek watershed. The watershed-based plan for Parsons Creek formed the basis for the successful watershed restoration 319 grant application to NH DES by the Town of Rye, NH. FBE and Wright-Pierce are currently assisting the Town of Rye with the implementation of this grant.



Spruce Creek Watershed-Based Management Plan and Watershed Improvement Project

Contact: Jessa Kellogg, Kittery Shoreland Resource Officer (207) 475-2169



FB Environmental Associates has been assisting the Town of Kittery, the Spruce Creek Association and their partners for the last seven years to assess and restore this impaired estuarine waterbody. In 2005, FBE worked to develop a Watershed-Based Management Plan for the Spruce Creek watershed through activities including a series of stakeholder meetings to identify priorities for the watershed, the analysis of existing water quality data, and the creation of engineering designs and cost estimates for addressing high priority pollutant sites identified in a thorough watershed analysis.

This plan has resulted in the funding of implementation measures in the watershed through a series of 319 grants including the installation of vegetated buffers and rain gardens, replacement of septic systems and assisting with Low Impact Development (LID) demonstration projects on the highly traveled Route 1 Corridor. FBE continues to assist the Town of Kittery and the Spruce Creek Association with the implementation of these grants. Altus Engineering also assisted the Town of Kittery and the Spruce Creek Association with their grant by completing a stormwater retrofit survey of the Spruce Creek watershed. Many of the projects identified and designed in this survey were used to satisfy requirements of the grant.

FBE has also assisted the Town of Kittery and the Spruce Creek Association with extensive monitoring and to track bacteria sources and test for optical brighteners using sophisticated water quality monitoring equipment. FBE also assists Kittery with grant writing, fundraising efforts, and GIS mapping.

REFERENCES

Dennis Cote, Health Inspector and Fire Chief
North Hampton, NH
(603) 235-6283
Email: dcote@northhampton-nh.gov

Sally Soule, Watershed Assistance Section
New Hampshire Department of Environmental Services
(603) 559-0032
Email: sally.soule@des.nh.gov

Jennie Bridge, Water Quality Branch
US Environmental Protection Agency, New England, Region 1
(617) 918-1685
Email: bridge.jennie@epa.gov

Kim Reed, Planning and Zoning Administrator
Rye, NH
(603) 964-9800 ext 21
Email: kreed@town.rye.nh.us

5. KEY PROJECT STAFF RESUMES



FORREST BELL

Principal / Senior Scientist

Forrest is the founder and owner of FB Environmental. In his 20 years of experience, he has directed over 150 successful environmental planning, assessment, monitoring and restoration projects. Forrest founded FB Environmental in 2001 while assessing Maine impaired lakes, and has since built a business that includes ten highly qualified environmental scientists and planners. Additional highlights include:

- Proven success working for clients such as US EPA, US Army Corps of Engineers, New Hampshire DES, Piscataqua Regional Estuaries Partnership, Spruce Creek Association, New England land trusts, and dozens of municipalities in Maine and New Hampshire.
- Worked face-to-face with more than 3,000 landowners on conservation strategies.
- Delivered more than 100 formal presentations at national, state, regional, and local conferences.
- From 1995 to 2012, secured over \$5,500,000 in grant funding to improve local water resources.

PROFESSIONAL EXPERIENCE

Principal / Senior Scientist, FB Environmental, Portland, ME, Portsmouth, NH (2001-Present). Responsible for all aspects of operation of an environmental consulting firm focusing on watershed assessment and restoration, land use planning, technical writing, and project management.

Selected Projects:

US Environmental Protection Agency Region 1 BPA (2008-present). Principal scientist and manager for a five-year, 1.6 million dollar project focusing on impaired waters throughout six New England states.

Acton-Wakefield Watersheds Alliance (2008-present). Project manager for lake assessment and watershed management plan. Data analysis, modeling, stakeholder outreach. Currently assisting municipalities with ordinance revisions. Received 2012 US Water Prize for outstanding collaboration.

City of South Portland, Maine. (2008-2010). Project manager for Long Creek Watershed Management Plan. Developed a stormwater retrofit inventory with cost estimates, developed monitoring plan, and lead a large technical advisory committee. Received US EPA merit award.

Maine Department of Environmental Protection (2000-2007). Contractor for a 6-year, \$900,000 study of 36 impaired Maine lakes for the TMDL program. Lead scientist and project manager, monitoring, land use analysis, technical writing, data analysis, loading models, drafting nutrient management recommendations, and facilitating a comprehensive public participation process.

Casco Bay Estuary Partnership, Presumpscot River Drainage Basin (2003-2006). Co-managed a regional watershed management planning and assessment project for the Presumpscot River Watershed. Obtained EPA \$740,000 Targeted Watershed Initiative grant, and developed a comprehensive monitoring plan.

York Co. Soil and Water Conservation District, North Berwick and Sanford ME (2003-2007). High intensity field survey, stream corridor analysis, stormwater system mapping, watershed management plan.

EDUCATION

M.S. Natural Resource Administration & Management, University of New Hampshire (1999–2002)

B.A. Geography & Land Use Planning, University of Southern Maine (1986–1991)



EMILY DIFRANCO

Project Manager / Water Quality Specialist

Emily joined FB Environmental in July 2010, where she has worked closely with federal, state, municipal, and private stakeholders on water quality restoration through planning, monitoring, and on-the-ground implementation. While at the UNH, she worked as a research assistant for the Water Quality Analysis Laboratory working on ground and surface water hydrology at New Boston Air Force Station, and nutrient cycling in the Lamprey River Watershed. Emily has also built fish ponds with the Peace Corps in Zambia, and worked with the Nature Conservancy on Catalina Island while serving in AmeriCorps.

PROFESSIONAL EXPERIENCE

Project Manager/Water Quality Specialist, FB Environmental, Portsmouth, NH (2010 – Present)

Select Projects

Bacteria Source Tracking and Water Quality Monitoring in North Hampton, NH (2011-present). Multi-year project to identify sources of bacteria to Little River. Water quality sampling, land use assessment, and microbial source tracking.

Little River Watershed Improvement Project (2013-present). Technical assistance to North Hampton on their 319-grant project. BMP design and implantation and pollutant load reduction calculations.

North Hampton Small MS4 General Permit Assistance (2013-2014). Provided assistance to the Town of North Hampton to prepare for the EPA's effective release of the new small MS4 general permit for New Hampshire.

Spruce Creek Watershed Improvement Project Phase I and II (2010-present). Technical assistance to Kittery on 319-grant project. Steering committee participation, design and implementation of stormwater BMPs, public education and outreach, calculating pollutant load reductions from BMPs.

Connecticut's Statewide Bacteria TMDL (2011-2012). Prepared 80 watershed-specific summaries for over 150 impaired waterbodies. Review of existing data, watershed plans, and compliance reports.

Rhode Island Watershed-Based Plans (2010-2012). Developed two pilot bi-state watershed-based plans in collaboration with RIDEM and EPA. In-depth water quality analysis, municipal ordinance and permit review, mapping, stakeholder-driven action plans, facilitation of multiple stakeholder meetings.

Bacteria Source Tracking in Kittery, ME Phase II and III (2011-present). Designed and implemented a phased, multi-year water quality monitoring project to identify sources of bacteria to Spruce Creek. Methods include water quality sampling of stormwater outfalls and tributaries, bracket sampling, watershed delineation, land use assessment, and canine detection.

Canine Source Tracking in Southern ME and Seacoast NH (2012). Organized a week of groundbreaking canine bacteria detection in five municipalities. Developed and held workshop with over 70 attendees.

Water Quality Monitor (2010-Present). Full suite of lakes, streams, and estuaries monitoring; trained volunteers to assist with sample collection; data analysis and interpretation.

EDUCATION

M.S. Natural Resources: Water Resources, University of New Hampshire, Durham, NH (2007 - 2009)

B.S. Geography, McGill University, Montreal, Quebec (1997 - 2001)



SCOTT REYNOLDS

Stormwater Specialist

Scott has been in the water resources field for nine years and specializes in illicit discharge investigations in both urbanized and rural locations. While working with Tetra Tech in 2007, he trained and implemented the nation's first sewage detection dog (Sable). In 2009, he co-founded Environmental Canine Services LLC and has completed over 30 IDDE projects in eight states. Scott joined FB Environmental in April of this year.

PROFESSIONAL EXPERIENCE

Environmental Canine Services LLC: Senior Project Manager/Canine Handler

Select Projects

Bacterial Source Tracking, Maine and New Hampshire (2012-present). Environmental Canine Services LLC partnered with FBE to conduct human fecal source tracking in multiple communities on seacoast and inland freshwater environments. Conducted canine demos at community outreach event organized by FBE.

Bacterial Source Tracking, Michigan (2009-present). Assisted DEQ and DNR, and local health departments with detecting human source fecal bacteria sources responsible for ongoing beach closings on the Great Lakes coasts.

Bacterial Source Tracking, Beckley Sanitation Board, WV (2013). Assisted city with illicit discharge investigations in Little White Stick Creek and surrounding tributaries in watershed. Conducted public education seminars and canine demonstrations with Piney Creek Watershed Association.

Canine Source Tracking in Santa Barbara, CA (2010). Conducted ground breaking microbial source tracking research with the Creeks Division and University of California Santa Barbara and published results.

Tetra Tech: Environmental Scientist II

Select Projects

Michigan Genesee County MS4 compliance (2006-2008). Conducted illicit discharge investigations in rural and urbanized areas including outfall mapping, structural condition assessments, sampling, and follow up investigations with dyed water and smoke testing. Collected and analyzed water quality data for compiling quarterly and annual reports to MDEQ.

City of Lansing CSO separation project (2006-2010). Multi-phased 30 year project required Project Performance Certification (PPC) at completion of each phase. Utilized canines to detect and source-track sewer lateral cross connections (ECS sub-contracted after 2009) as part of PPC compliance with EPA Region 5.

EDUCATION

B.S. Environmental Studies and Applications, Michigan State University, East Lansing, Michigan (2002-2006)



WHITNEY BAKER

Project Scientist

Whitney joined FB Environmental in April of 2012. She graduated with a B.S. in Ecology and Environmental Science, with a concentration in Resource Management and Policy from the University of Maine. At FBE, Whitney conducts water quality monitoring for estuaries, streams and lakes, manages data, and writes technical reports. Whitney is knowledgeable in the design and implementation of Best Management Practices (BMPs) and assists in organizing watershed stormwater and septic surveys. She also performs watershed nutrient load modeling using the MapShed and LLRM models and is skilled with GIS mapping and analysis. Whitney has assisted project managers in multiple ME and NH NPS 319 grant projects, and has experience presenting to community members at public outreach events, tracking pollutants in municipal storm drain systems, conducting stormwater sampling, and is knowledgeable of the rules and regulations in the 2013 New Hampshire Small MS4 General Permit.

PROFESSIONAL EXPERIENCE

Project Scientist, FB Environmental Associates, Portland, ME & Portsmouth, NH (April 2012-present)

North Hampton Small MS4 General Permit Assistance (2013-2014). Provided assistance to the Town of North Hampton to prepare for the EPA's effective release of the new small MS4 general permit for New Hampshire. This involved conducting and inspection of municipal outfalls within the MS4, updating the outfall inventory, updating the MS4 systems maps, creating MS4 system maintenance procedures, and creating an outline for successful task completion under rules and regulations under the new permit.

Littler River Watershed-Based Management Plan Implementation Project (2013-present). Provided technical assistance to the Town of North Hampton, NH for phase I of a 319-grant obtained from NH DES. Tasks include attendance at Steering Committee meetings, design and implementation of residential and municipal BMPs, organization of and presentation at public outreach events, calculation of pollutant load reductions, and the preparation of all deliverables and final reports to the state.

Parsons Creek Watershed-Based Management Plan Implementation Project (2013-present). Provided technical assistance to the Town of Rye, NH for phase I of a 319-grant obtained from NH DES. Tasks include attendance at Steering Committee meetings, design and implementation of residential and municipal BMPs, organization of and presentation at public outreach events, calculation of pollutant load reductions, and the preparation of all deliverables and final reports to the state.

Spruce Creek Watershed Improvement Project Phase III (2013-present). Provided technical assistance to the Town of Kittery for phase III of a 319-grant obtained from ME DEP. Tasks included attendance at Steering Committee meetings, design and implementation of residential and commercial BMPs, organization of and presentation at public education and outreach events, calculation of pollutant load reduction in response to BMPs, and the preparation of all deliverables and final reports to the state.

Bacteria Source Tracking in Kittery, ME Phase II and III (2012-present). Assisted in the implementation of a phased, multi-year water quality monitoring project to identify sources of bacteria to Spruce Creek. Methods include water quality sampling of stormwater outfalls and tributaries, bracket sampling, watershed delineation, land use assessment, and canine detection.

EDUCATION

B.S. Ecology and Environmental Science, University of Maine, Orono, ME (2010)

NORTH HAMPTON, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2013

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MELANSON HEATH & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
North Hampton, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each 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, 2013, 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of June 30, 2013, 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 and Schedule of Funding Progress 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 + Company P.C.

Nashua, New Hampshire
January 14, 2014

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, 2013. Unless otherwise noted, all amounts are expressed in thousands.

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 and liabilities, with the difference between the two 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, economic development, 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 \$9,808 (i.e., net position), a change of \$297 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$4,050, a change of \$20 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$898, a change of \$(54) in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$3,754, a change of \$(191) 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.

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 12,650	\$ 12,415
Capital assets	<u>10,780</u>	<u>10,671</u>
Total assets	23,430	23,086
Long-term liabilities outstanding	4,910	5,107
Other liabilities	<u>8,712</u>	<u>8,468</u>
Total liabilities	13,622	13,575
Net position:		
Invested in capital assets, net	6,779	6,478
Restricted	1,709	1,643
Unrestricted	<u>1,320</u>	<u>1,390</u>
Total net position	\$ <u>9,808</u>	\$ <u>9,511</u>

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues:		
Charges for services	\$ 436	\$ 457
Operating grants and contributions	32	70
General revenues:		
Property taxes	4,547	4,613
Motor vehicle permits and fees	1,109	1,072
Grants and contributions not restricted to specific programs	277	291
Investment income	11	33
Other	<u>79</u>	<u>29</u>
Total revenues	6,491	6,565

(continued)

(continued)

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Expenses:		
General government	1,461	1,440
Public safety	2,888	2,759
Public works	914	821
Sanitation	117	130
Health and welfare	84	89
Culture and recreation	562	539
Conservation	11	5
Interest on long-term debt	<u>157</u>	<u>189</u>
Total expenses	<u>6,194</u>	<u>5,972</u>
Change in net position	297	593
Net position - beginning of year	<u>9,511</u>	<u>8,918</u>
Net position - end of year	<u>\$ 9,808</u>	<u>\$ 9,511</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 \$9,808, a change of \$297 from the prior year.

The largest portion of net position \$6,779 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 \$1,708 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$1,320 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$297. Key elements of this change are as follows:

General fund expenditures and transfers out in excess of revenues and transfers in	\$ (65)
Special revenue fund revenues and transfers in in excess of expenditures and transfers out	54
Trust fund revenues over expenditures	31
Principal debt service in excess of depreciation expense	51
Change in net OPEB obligation	(13)
Increase in capital assets from existing resources	257
Other	<u>(18)</u>
Total	<u>\$ 297</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 \$4,050, a change of \$20 in comparison to the prior year. Key elements of this change are as follows:

General fund expenditures and transfers out in excess of revenues and transfers in	\$ (65)
Special revenue fund revenues and transfers in in excess of expenditures and transfers out	54
Trust fund revenues over expenditures	<u>31</u>
Total	<u>\$ 20</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 \$898, while total fund balance was \$2,437. 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>6/30/13</u>	<u>6/30/12</u>	<u>Change</u>	<u>% of Total General Fund Expenditures⁽¹⁾</u>
Unassigned fund balance	\$ 898	\$ 952	\$ (54)	15.4%
Total fund balance	2,437	2,502	(65)	41.8%

⁽¹⁾ Excludes School District Expenditures.

The total fund balance of the general fund changed by \$(65) during the current fiscal year. Key factors in this change are as follows:

Use of fund balances as a funding source	\$ (35)
Revenues and transfers greater than budget	32
Expenditures and transfers less than budget	82
Property tax collections less than commitment	(133)
Change in capital reserves	(12)
Other	1
Total	\$ (65)

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

	<u>6/30/13</u>	<u>6/30/12</u>	<u>Change</u>
Capital reserve accounts	\$ <u>1,408</u>	\$ <u>1,420</u>	\$ <u>(12)</u>
Total	\$ <u>1,408</u>	\$ <u>1,420</u>	\$ <u>(12)</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 \$10,780 (net of accumulated depreciation), a change of \$109 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 \$ 257
- Purchase of a Dump truck \$ 93
- Purchase of Police Cruisers \$ 36

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 \$3,754, 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 2013 fiscal year was \$898,414. This was a slight decrease 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 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 are designing a new public safety facility and space for Town Offices and the Library. The cost of implementing that design will be significant, but the cost of doing nothing will impose significant maintenance and energy costs in the coming years. The plan is likely be on the 2014 Warrant 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 has just completed a Town-wide property revaluation in accordance with the NH State Constitution. The overall Town valuation only decreased approximately 0.5%, indicating that real estate values are recovering.
- 6) 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.
- 7) The Town currently receives its healthcare insurance from the New Hampshire Local Government Center (LGC). The LGC is in the midst of reorganization, and while that process suggests no major changes in the way healthcare coverage is provided, the effect of the Affordable Care Act presents uncertainties regarding healthcare.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the 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, 2013

	<u>Governmental Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 10,325,628
Receivables, net of allowance for uncollectibles:	
Property taxes	2,118,251
Departmental and other	2,243
Other assets	5,830
Noncurrent:	
Property taxes	198,045
Capital assets:	
Capital assets being depreciated, net of accumulated depreciation	3,141,104
Capital assets not being depreciated	<u>7,638,937</u>
TOTAL ASSETS	23,430,038
LIABILITIES	
Current:	
Accounts payable	79,632
Accrued liabilities	173,448
Unearned revenue	2,306,233
Property taxes paid in advance	5,828,451
Other current liabilities	323,961
Current portion of long-term liabilities:	
Bonds payable	196,128
Capital leases	93,952
Landfill liability	22,816
Accrued employee benefits	9,537
Noncurrent:	
Bonds payable, net of current portion	3,558,065
Capital leases, net of current portion	152,968
Landfill liability, net of current portion	319,415
Accrued employee benefits, net of current portion	181,195
Net OPEB obligation	<u>376,498</u>
TOTAL LIABILITIES	13,622,299
NET POSITION	
Net investment in capital assets	6,778,928
Restricted for:	
Grants and other statutory restrictions	1,262,073
Permanent funds:	
Nonexpendable	411,193
Expendable	35,109
Unrestricted	<u>1,320,436</u>
TOTAL NET POSITION	\$ <u>9,807,739</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, 2013

		<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 1,461,256	\$ 138,871	\$ -	\$ (1,322,385)
Public safety	2,887,441	149,069	24,972	(2,713,400)
Highways and streets	913,346	-	-	(913,346)
Sanitation	116,819	19,146	-	(97,673)
Health and welfare	83,942	-	-	(83,942)
Culture and recreation	562,219	129,075	7,325	(425,819)
Conservation	11,315	-	-	(11,315)
Interest on long-term debt	157,271	-	-	(157,271)
Total Governmental Activities	\$ 6,193,609	\$ 436,161	\$ 32,297	(5,725,151)
		General Revenues and transfers:		
				4,547,565
				1,108,607
				277,061
				10,510
				78,295
		Total general revenues and transfers		6,022,038
		Change in Net Position		296,887
		Net Position:		
		Beginning of year		9,510,852
		End of year		\$ 9,807,739

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2013

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and short-term investments	\$ 8,641,410	\$ 1,684,218	\$ 10,325,628
Receivables:			
Property taxes	2,567,561	-	2,567,561
Departmental and other	2,228	-	2,228
Due from other funds	831,341	225,754	1,057,095
Advance to other funds	31,703	-	31,703
Other assets	<u>5,829</u>	<u>-</u>	<u>5,829</u>
TOTAL ASSETS	\$ <u>12,080,072</u>	\$ <u>1,909,972</u>	\$ <u>13,990,044</u>
LIABILITIES			
Accounts payable	\$ 76,605	\$ 3,030	\$ 79,635
Retainage payable	40,455	-	40,455
Unearned revenue	2,306,233	-	2,306,233
Property taxes paid in advance	5,828,451	-	5,828,451
Due to other funds	805,920	251,175	1,057,095
Advance from other funds	-	31,703	31,703
Due to other governments	2,708	-	2,708
Other liabilities	<u>321,253</u>	<u>11,050</u>	<u>332,303</u>
TOTAL LIABILITIES	9,381,625	296,958	9,678,583
DEFERRED INFLOWS OF RESOURCES	261,328	-	261,328
FUND BLANCES			
Nonspendable	31,703	411,193	442,896
Restricted	-	1,297,182	1,297,182
Committed	1,407,905	-	1,407,905
Assigned	99,097	-	99,097
Unassigned	<u>898,414</u>	<u>(95,361)</u>	<u>803,053</u>
TOTAL FUND BALANCES	<u>2,437,119</u>	<u>1,613,014</u>	<u>4,050,133</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>12,080,072</u>	\$ <u>1,909,972</u>	\$ <u>13,990,044</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, 2013

Total governmental fund balances	\$ 4,050,133
<ul style="list-style-type: none"> ● Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 	10,780,041
<ul style="list-style-type: none"> ● Revenues are reported on the accrual basis of accounting and are not deferred until collection. 	10,063
<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. 	(121,924)
<ul style="list-style-type: none"> ● Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds: <ul style="list-style-type: none"> Bonds payable Capital leases Landfill liability Accrued employee benefits Net OPEB obligation 	(3,754,193) (246,920) (342,231) (190,732) <u>(376,498)</u>
Net position of governmental activities	<u>\$ 9,807,739</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, 2013

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 4,582,547	\$ -	\$ 4,582,547
Licenses and permits	1,108,607	-	1,108,607
Intergovernmental	277,061	28,404	305,465
Charges for services	167,688	272,425	440,113
Investment income	6,761	3,749	10,510
Miscellaneous	<u>28,254</u>	<u>50,671</u>	<u>78,925</u>
Total Revenues	6,170,918	355,249	6,526,167
Expenditures:			
Current:			
General government	1,330,058	131,701	1,461,759
Public safety	2,791,319	57,875	2,849,194
Highways and streets	854,249	-	854,249
Sanitation	139,635	-	139,635
Welfare	17,692	-	17,692
Culture and recreation	53,815	491,175	544,990
Conservation	11,315	-	11,315
Debt service	370,005	-	370,005
Capital outlay	<u>257,198</u>	<u>-</u>	<u>257,198</u>
Total Expenditures	5,825,286	680,751	6,506,037
Excess (deficiency) of revenues over (under) expenditures	345,632	(325,502)	20,130
Other Financing Sources (Uses):			
Transfers in	13,000	423,968	436,968
Transfers out	<u>(423,968)</u>	<u>(13,000)</u>	<u>(436,968)</u>
Total Other Financing Sources (Uses)	<u>(410,968)</u>	<u>410,968</u>	<u>-</u>
Changes in fund balances	(65,336)	85,466	20,130
Fund Balances, at Beginning of Year	<u>2,502,455</u>	<u>1,527,548</u>	<u>4,030,003</u>
Fund Balances, at End of Year	\$ <u>2,437,119</u>	\$ <u>1,613,014</u>	\$ <u>4,050,133</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, 2013

Net change in fund balances - Total governmental funds	\$ 20,130																				
<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 style="margin-left: 40px; width: 100%;"> <tr> <td style="width: 80%;">Capital outlay purchases, net of disposals</td> <td style="text-align: right;">364,280</td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">(254,852)</td> </tr> </table> ● 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. <table style="margin-left: 40px; width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">(35,690)</td> </tr> </table> ● 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 style="margin-left: 40px; width: 100%;"> <tr> <td style="width: 80%;">Issuance of capital leases</td> <td style="text-align: right;">(114,576)</td> </tr> <tr> <td>Repayments of debt</td> <td style="text-align: right;">191,128</td> </tr> <tr> <td>Repayments of leases</td> <td style="text-align: right;">114,693</td> </tr> </table> ● In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table style="margin-left: 40px; width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">6,932</td> </tr> </table> ● 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 style="margin-left: 40px; width: 100%;"> <tr> <td style="width: 80%;">Decrease in landfill liability</td> <td style="text-align: right;">22,816</td> </tr> <tr> <td>Increase in liability for accrued employee benefits</td> <td style="text-align: right;">(4,925)</td> </tr> <tr> <td>Increase in OPEB liability</td> <td style="text-align: right;"><u>(13,049)</u></td> </tr> </table> 		Capital outlay purchases, net of disposals	364,280	Depreciation	(254,852)		(35,690)	Issuance of capital leases	(114,576)	Repayments of debt	191,128	Repayments of leases	114,693		6,932	Decrease in landfill liability	22,816	Increase in liability for accrued employee benefits	(4,925)	Increase in OPEB liability	<u>(13,049)</u>
Capital outlay purchases, net of disposals	364,280																				
Depreciation	(254,852)																				
	(35,690)																				
Issuance of capital leases	(114,576)																				
Repayments of debt	191,128																				
Repayments of leases	114,693																				
	6,932																				
Decrease in landfill liability	22,816																				
Increase in liability for accrued employee benefits	(4,925)																				
Increase in OPEB liability	<u>(13,049)</u>																				
Change in net position of governmental activities	\$ <u>296,887</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, 2013

	Original and Final <u>Budget</u>	Actual <u>Amounts</u>	Variance With Final Budget Positive <u>(Negative)</u>
Revenues:			
Taxes	\$ 4,715,623	\$ 4,715,623	\$ -
Licenses and permits	1,039,125	1,108,607	69,482
Intergovernmental	277,315	277,061	(254)
Charges for services	32,784	54,284	21,500
Investment income	3,000	3,639	639
Miscellaneous	<u>18,730</u>	<u>9,554</u>	<u>(9,176)</u>
Total Revenues	6,086,577	6,168,768	82,191
Expenditures:			
Current:			
General government	1,108,195	1,146,246	(38,051)
Public safety	2,752,407	2,767,047	(14,640)
Highways and streets	878,955	854,249	24,706
Sanitation	148,100	139,635	8,465
Welfare	46,855	24,102	22,753
Culture and recreation	414,503	402,783	11,720
Conservation	14,600	11,315	3,285
Debt service	345,962	340,006	5,956
Capital outlay	<u>315,000</u>	<u>257,198</u>	<u>57,802</u>
Total Expenditures	<u>6,024,577</u>	<u>5,942,581</u>	<u>81,996</u>
Other financing sources (uses):			
Use of fund balance	35,000	35,000	-
Transfers in	163,000	113,000	(50,000)
Transfers out	<u>(260,000)</u>	<u>(260,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(62,000)</u>	<u>(112,000)</u>	<u>(50,000)</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>114,187</u>	\$ <u>114,187</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, 2013

	<u>Private Purpose Trust Fund</u>	<u>Agency Fund</u>
<u>ASSETS</u>		
Cash and short-term investments	\$ <u>236,604</u>	\$ <u>25,718</u>
Total Assets	236,604	25,718
<u>LIABILITIES</u>		
Other liabilities	<u>-</u>	<u>25,718</u>
Total Liabilities	<u>-</u>	<u>25,718</u>
<u>NET POSITION</u>		
Total net position held in trust	\$ <u><u>236,604</u></u>	\$ <u><u>-</u></u>

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, 2013

	<u>Private Purpose Trust Fund</u>
Additions:	
Gifts and contributions	\$ 147,499
Investment income	<u>50,005</u>
Total additions	197,504
 Deductions:	
General expenses	<u>143,932</u>
Total deductions	<u>143,932</u>
Net change	53,572
 Net position:	
Beginning of year	<u>183,032</u>
End of year	<u><u>\$ 236,604</u></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 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.

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 inter-fund 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.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

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 (for enterprise funds only), is reported in the applicable governmental or business-type activities columns 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, proprietary, and fiduciary fund 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, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type 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. 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)	\$ 6,170,918	\$ 5,825,286
Other financing sources/uses (GAAP Basis)	<u>13,000</u>	<u>423,968</u>
Subtotal (GAAP Basis)	6,183,918	6,249,254
Adjust tax revenue to accrual basis	133,076	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(14,875)
Add end-of-year appropriation carryforwards from expenditures	-	15,500
To reverse the effect of non- budgeted activity	(35,226)	(47,298)
Recognize use of fund balance as funding source	<u>35,000</u>	<u>-</u>
Budgetary Basis	<u>\$ 6,316,768</u>	<u>\$ 6,202,581</u>

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2013:

Mosquito fund	\$ (63,658)
Capital project fund	<u>(31,703)</u>
	<u>\$ (95,361)</u>

The deficits in these funds will be eliminated through future bond proceeds, or future transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of June 30, 2013, none of the Town's bank balance of \$10,668,702 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, 2013 consist of the following (in thousands):

2014 Property taxes levied in advance	\$ 2,306
2013 Tax liens	118
2012 Tax liens	60
Prior tax liens	<u>84</u>
Total	<u>\$ 2,568</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 (in thousands):

Property taxes	\$ 231
Tax Liens	<u>21</u>
Total	<u>\$ 252</u>

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, 2013 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	\$ 831,341	\$ 805,920	\$ 31,703	\$ -
Nonmajor funds:				
Grants and revolving funds	28,412	-	-	-
Police Details	98,048	-	-	-
Recreation	32,748	-	-	-
Mosquito	-	113,350	-	-
PEG TV	54,342	118,780	-	-
Bandstand	-	302	-	-
Conservation	12,204	18,704	-	-
Capital project funds	-	-	-	31,703
Permanent trust funds	-	39	-	-
Total	<u>\$ 1,057,095</u>	<u>\$ 1,057,095</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 2013.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 13,000	\$ 423,968
Nonmajor funds:		
Police Details	-	13,000
Library	348,968	-
Mosquito	75,000	-
Total	<u>\$ 436,968</u>	<u>\$ 436,968</u>

8. Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,080	\$ -	\$ -	\$ 3,080
Machinery, equipment, and furnishings	2,487	129	(332)	2,284
Infrastructure	421	-	-	421
Total capital assets, being depreciated	5,988	129	(332)	5,785
Less accumulated depreciation for:				
Buildings and improvements	(1,152)	(66)	-	(1,218)
Machinery, equipment, and furnishings	(1,429)	(154)	310	(1,273)
Infrastructure	(118)	(35)	-	(153)
Total accumulated depreciation	(2,699)	(255)	310	(2,644)
Total capital assets, being depreciated, net	3,289	(126)	(22)	3,141
Capital assets, not being depreciated:				
Land	7,382	-	-	7,382
Construction in progress	-	257	-	257
Total capital assets, not being depreciated	7,382	257	-	7,639
Governmental activities capital assets, net	\$ 10,671	\$ 131	\$ (22)	\$ 10,780

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

Governmental Activities:	
General government	\$ 44
Public safety	122
Public works	84
Culture and recreation	5
Total depreciation expense - governmental activities	\$ 255

9. Accounts Payable

Accounts payable represent fiscal year 2013 expenditures paid after July 1, 2013.

10. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2015. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2013:

<u>Fiscal Year</u>	<u>Capital Leases</u>
2014	\$ 102,920
2015	91,862
2016	51,520
2017	<u>15,729</u>
Total minimum lease payments	262,031
Less amounts representing interest	<u>(15,111)</u>
Present Value of Minimum Lease Payments	<u>\$ 246,920</u>

11. 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 6/30/13</u>
Public works facility	2028	4.0 - 5.0 %	\$ 610,000
Conservation land acquisition	2037	4.0 - 5.0 %	2,055,000
Conservation land acquisition	2017	4.50%	300,000
State of NH Project # 329-01	2019	3.20%	82,242
State of NH Project # 329-02	2020	2.80%	16,951
General obligation bond	2032	3.83%	<u>690,000</u>
Total Governmental Activities:			<u>\$ 3,754,193</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2013 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 196,128	\$ 161,100	\$ 357,228
2015	196,128	152,695	348,823
2016	206,128	143,925	350,053
2017	211,128	134,730	345,858
2018	141,128	127,000	268,128
2019 - 2023	723,553	546,555	1,270,108
2024 - 2028	860,000	382,358	1,242,358
2029 - 2033	710,000	210,634	920,634
2034 - 2037	510,000	58,502	568,502
Total	\$ <u>3,754,193</u>	\$ <u>1,917,499</u>	\$ <u>5,671,692</u>

The general fund has been designated as the source to repay the general obligation long-term debt outstanding as of June 30, 2013.

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2013, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/12</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/13</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/13</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 3,945	\$ -	\$ (191)	\$ 3,754	\$ (196)	\$ 3,558
Capital leases	247	115	(115)	247	(94)	153
Landfill closure	365	-	(23)	342	(23)	319
Accrued employee benefits	186	14	(9)	191	(10)	181
Net OPEB obligation	364	12	-	376	-	376
Totals	\$ <u>5,107</u>	\$ <u>141</u>	\$ <u>(338)</u>	\$ <u>4,910</u>	\$ <u>(323)</u>	\$ <u>4,587</u>

12. 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 \$342,231 reported as landfill closure and postclosure care liability at June 30, 2013 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.

13. 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, 2013:

	<u>Governmental Funds</u>
	General <u>Fund</u>
Fund Basis:	
Unearned property tax revenue	\$ 261

14. 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.

15. 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, 2013:

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.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at June 30, 2013:

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable			
Advances to other funds	\$ 31,703	\$ -	\$ 31,703
Nonexpendable permanent funds	-	411,193	411,193
Total Nonexpendable permanent funds	31,703	411,193	442,896
Restricted			
Grants and revolving funds	-	28,132	28,132
Police details	-	98,276	98,276
Recreation	-	29,816	29,816
Library	-	363,378	363,378
Heritage and sidewalk	-	6,198	6,198
PEG television	-	129,216	129,216
Bandstand	-	100,632	100,632
Cemetery	-	353	353
Conservation	-	506,072	506,072
Expendable permanent funds	-	35,109	35,109
Total Restricted	-	1,297,182	1,297,182

(continued)

(continued)

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Committed			
Town buildings	110,937	-	110,937
Library building	212,032	-	212,032
Tennis court	32,181	-	32,181
Fire Department	457,078	-	457,078
Road reclamation	17	-	17
Coakley	301,843	-	301,843
Document management	41,423	-	41,423
Health stabilization	65,808	-	65,808
Accrued benefit liability	43,912	-	43,912
Earned time settlement	10,221	-	10,221
Paramedic training	24,092	-	24,092
Revaluation	75,055	-	75,055
Municipal transportation	33,306	-	33,306
Total Committed	1,407,905	-	1,407,905
Assigned			
For encumbrances			
Welfare	15,500	-	15,500
For next year's expenditures	83,597	-	83,597
Total Assigned	99,097	-	99,097
Unassigned	898,414	(95,361)	803,053
Total Unassigned	898,414	(95,361)	803,053
Total Fund Balance	\$ 2,437,119	\$ 1,613,014	\$ 4,050,133

16. 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.

17. 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.

18. 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 an actuarially 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 actuarially 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 January 1, 2013, the actuarial valuation date, approximately 12 retirees and 23 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 2013 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined 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 actuarial 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, 2013, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of January 1, 2013.

Annual Required Contribution (ARC)	\$ 116,455
Interest on net OPEB obligation	-
Adjustment to ARC	<u>(103,406)</u>
Annual OPEB cost	13,049
Contributions made	<u>-</u>
Increase in net OPEB obligation	13,049
Net OPEB obligation - beginning of year	<u>363,449</u>
Net OPEB obligation - end of year	<u><u>\$ 376,498</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:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2013	\$ 13,049	0%	\$ 376,498
2012	\$ 16,281	0%	\$ 363,449
2011	\$ 173,584	0%	\$ 347,168
2010	\$ 173,584	0%	\$ 173,584

The Town's net OPEB obligation as of June 30, 2013 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 January 1, 2013, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 728,825
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 728,825</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 2,210,692</u>
UAAL as a percentage of covered payroll	<u>33%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the Notes to Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial 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 actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2013 actuarial valuation, the projected unit credit cost method was used. The actuarial value of assets was not determined as the Town has not advanced its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 10.0% which decreases to a 5.0% long-term rate for all healthcare benefits after ten years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 4.0%.

19. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The 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, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for group I employees and 11.80% and 11.55% for Fire and Police group II employees, respectively. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 8.8% for group I employees and 22.89% and 19.99% for Fire and Police group II employees, respectively. The Town's contributions to the System for the years ended June 30, 2013, 2012, and 2011 were \$398,685, \$383,906, and \$337,254, respectively, which were equal to its annual required contributions for each of these years.

20. 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.

21. Implementation of New GASB Standards

The GASB has issued Statement 68 Accounting and Financial Reporting for Pensions, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by recognizing as a liability and expense, the Town's applicable portion of the New Hampshire Retirement System's actuarially accrued liability.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2013
(Unaudited)

Other Post-Employment Benefits

Actuarial 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]
01/01/13	\$ -	\$ 728,825	\$ 728,825	0.0%	\$ 2,210,692	33%
01/01/12	\$ -	\$ 803,022	\$ 803,022	0.0%	\$ 2,111,589	38%
01/01/11	\$ -	\$ 1,037,576	\$ 1,037,576	0.0%	\$ 2,083,508	50%

See Independent Auditors' Report.

NORTH HAMPTON, NEW HAMPSHIRE

Management Letter

For the Year Ended June 30, 2013

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MELANSON HEATH & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

**To the Board of Selectmen and Town Manager
Town of North Hampton, New Hampshire**

In planning and performing our audit of the basic financial statements of the Town of North Hampton, New Hampshire as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of North Hampton, New Hampshire's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of North Hampton, New Hampshire's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written responses to our comments and suggestions have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Selectmen, others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Melanson, Heath + Company P.C.

Nashua, New Hampshire

January 14, 2014

INTRODUCTION:

We would like to commend the Town for implementing many of our prior year recommendations during fiscal year 2013. The following section, however, includes prior recommendations that have not been fully implemented, that we feel are still worthy of consideration.

FOLLOW-UP ON PRIOR YEAR RECOMMENDATIONS:

1. Improve Financial Reporting and Accounting System

Prior Year Recommendation:

In the prior year, we recommended that the Town analyze its general ledger and financial reports on a monthly basis and develop procedures in order to improve financial reporting.

Current Year Status:

The Town's accounting software is designed to use due to/from accounts in each fund in lieu of cash accounts. The balances in these accounts are intended to represent the cumulative cash position of each fund, and entries made to a due to/from account in one fund should be offset by an entry to a similar account in another fund. In this way, the total balance of all due to/from accounts should always be zero.

During fiscal year 2013, the Town made significant improvements recording the activity in the due to/from accounts within the accounting software. However, these balances did not fully offset, and the Town has not yet transferred the actual cash between the related bank accounts. As such, while total cash between the general ledger and the bank accounts materially reconcile, the individual balances in the bank accounts do not reflect the individual balances in the general ledger. For example, the cash balances in the capital reserve bank accounts do not reflect the cash owed (due to) to the general fund, and give the appearance that the capital reserve accounts have more cash than they actually do. Accordingly, these accounts should be reviewed monthly, and cash transfers should be made between the bank accounts to reflect the actual cash balances. This review process should be combined with the monthly cash reconciliation procedures already in place.

Further Action Needed:

We continue to recommend the Town monitor all due to/from account balances to ensure they are in balance on a monthly basis, and that required cash transfers between bank accounts are made on a monthly basis. This will provide additional assurance that transactions have been recorded properly and that the Town's cash position is supported by reconciled bank balances.

Town's Response

During fiscal year 2013, the Finance Department did implement procedures that included monthly reconciliations of all inter-fund activity. Additionally, cash transfers were processed between fund cash accounts based on these reconciliations, typically monthly, but in some cases on a quarterly basis. The reference to balances that did not fully offset pertains to activity that occurred in prior fiscal years and significant process was made relative to these balances in fiscal year 2013 as well. Entries have or will be made in fiscal year 2014 to fully resolve the offsetting conditions relative to prior fiscal year activity. While we agree that cash balances in capital reserve accounts do not reflect the cash owed (due to) the general fund as of a given point in time, we believe that prudent controls are in place to ensure that balances owed to the general fund are transferred on a timely basis. Further the communication of balances existing in capital reserve bank accounts appropriately considers any balances that may be due to the general fund at the time of the communication.

2. Transition Other Funds to the General Ledger

Prior Year Recommendation:

In the prior year, we recommended the Town record all funds in the general ledger since many of the Town's special revenue and trust funds were not subjected to the Town's internal control procedures.

Current Year Status:

The Town made significant progress in transitioning special revenue and trust funds to the general ledger. However, we noted the Library and Cemetery funds have not yet been transitioned.

Further Action Needed:

We continue to recommend the Town record all activity in the general ledger. This will improve oversight and controls over all Town activity and will minimize the risk of error and irregularities occurring and going undetected. This recommendation will also assist in resolving many of the weaknesses identified in comment one.

Town's Response

The Finance Department agrees that the Town's Library funds still have not been transitioned to the Town's general ledger. It is important to note, however, that the Town Accountant assumed primary responsibility for the Library's bookkeeping functions during fiscal year 2013, and we believe this will facilitate the incorporation of the Library accounts into the Town's general ledger in fiscal year 2014. Cemetery funds, with the exception of one savings account, have been added to the Town's general ledger in fiscal year 2013. That savings account has been appropriately added in fiscal year 2014.

3. Develop a More Formal Risk Assessment Process

Prior Year Recommendation:

In the prior year, we recommended that the Town implement a more formal risk assessment process that includes written identification of areas where potential fraud or material misstatements to the basic financial statements may occur.

Current Year Status:

The Town informally performs risk assessment for possible fraud or material misstatement through various policies and procedures and regular reviews of trends in the financial statements. Risk assessment is a management function designed to identify where an organization may be vulnerable to errors and/or irregularities. A complete risk assessment process involves a written description of risk areas identified by those charged with governance (management and elected officials) and a description of how the organization intends on responding to the risks. This process should be used by departments as guidance to help safeguard assets, to properly record transactions, and to provide a basis for continuing operations when turnover occurs in key financial departments.

Further Action Needed:

We continue to recommend that the Town implement a more formal risk assessment process that includes written identification of areas where potential fraud or material misstatements to the basic financial statements may occur. Particular attention should be given to potential related party transactions and conflicts of interest. Specific monitoring activities to address these risks should be implemented. Regular Department Head meetings could be used as a starting point for such risk assessment discussion.

Town's Response:

Regular Department Head meetings are now scheduled on the day following each Board of Selectmen meeting (Board meetings are typically held twice per month) and sometimes more frequently, depending on the relevant circumstances/needs that may exist. These meetings are used to facilitate discussions relative to current budget status, areas of concern from Department Heads, project updates, and updates relative to goals and objectives set by both departments and the Board of Selectmen. The meetings are also a forum for giving attention to potential conflicts of interest and related party transactions. We agree that written documentation of the assessment process can be improved.

4. Maintain Assessor Log of Abatements

Prior Year Recommendation:

In the prior year, we recommended an abatement log be maintained to summarize abatement activity. This log would facilitate and improve reconciliation procedures with the Town Accountant as well as to provide the Board of Selectmen with a periodic update of this critical information.

Current Year Status:

This issue remains unresolved.

Further Action Needed:

We continue to recommend an overlay log be maintained in order to improve reconciliation procedures with the Town Accountant as well as to provide the Board of Selectmen with a periodic update of this critical information.

Town's Response:

An abatement log, which was maintained jointly by the Town's contracted assessors and the Finance Department, was created in fiscal year 2013. The log was used to assist the Town Accountant in reconciling approved abatement requests with adjustments applied or refunds requested by the Tax Collector. However, the assembled information has not been utilized to provide the Board of Selectmen with periodic updates as has been suggested by the auditors. The Finance Department agrees with the auditors' suggestion and will seek to incorporate an abatement report into its quarterly financial update process in the future.



North Hampton
FIRE & RESCUE

235 ATLANTIC AVENUE
NORTH HAMPTON, N.H. 03862

Dennis P. Cote
CHIEF OF DEPARTMENT

TEL: (603) 964-5500
FAX: (603) 964-7249
EMERGENCY: 911

April 22, 2014

To: Paul Apple
Cc: Selectboard
Re: E911 Update

I have been asked to provide an update with regards to the E911 renumbering project that was started some time ago. Let me first start by bringing some reference to the issue(s), where we are now and why. The processes that have taken place already and then final what the future goal of the project will be.

For starters, the non-standard numbering has been ongoing. In some cases been established long before some of us were even born. The numbering system that the Town of North Hampton used appears to have been specific to lot(s) and not the federal standard as recommended by the State of NH Department Division of Emergency Services E911.

I can only assume that this was the norm for numbering while the anticipation of subdividing lots and parcels of land were not considered years ago. Larger lots and parcels of land were subdivided into smaller lots for development or for individual homes, thus creating the issue of alpha numeric numbering due to the lack of space for sequential numbering.

The Federal standard is a numerical issuance every 50 feet. Number ranges are set for the entire road(s) and as the home(s) are built, the numeric number would be assigned according to the driveway orientation.

Since taking over the project, we have accomplished renumbering all three mobile home parks. This eliminated all of the lot numbers. Private streets were created and the addresses were established after the number ranges were established. This dramatically increased the responses time for not just our personnel but mutual aid companies coming to our assistance.

We then identified nonconforming addresses throughout the Town. With the number of issues that were identified, a plan was established as to what the best method or series of steps needed to be

"Quality Service for a Quality Community"

taken. As predicted we were met with resistance and some real concerns about the process and the effects of the renumbering.

We identified priorities within the Town that should be handled first and approached the home owners. For example, the development on Highlander Ave was the first part of the project to be renumbered. There were several meetings and email correspondences pertaining to the renumbering. All which identified monetary concerns on behalf of the home owner(s).

The first house on the left was originally addressed as a 75 North Rd address but the drive way is clearly 200 ft. down Highlander Ave. Apparently the actual road known as Highlander was the original drive way for 75 North Rd. When the development was built the first house on the left with a Highlander address is approximately 400 Ft down the road and is numbered 2 Highlander Ave.

This is not the only consideration to renumbering Highlander Ave. There is a developable lot before #2 Highlander which is owned by Richard Luff. It is currently an approved lot but it could be cleared and developed at any time.

Some of the concerns that were raised pertaining to the renumbering were brought up and discussed in length during a meeting with the Home Owner's Association. I met with Chris Flagg and Ross Peterson to discuss the concerns regarding the potential changes. Their concerns focused monetarily and I can't say that I don't blame them. Under the potential plan, more than half the residences would have to make the change. That means changing all their addresses on credit cards, wills, living trusts, deeds and banks accounts. This is done at a cost. A cost that the home owners are very concerned over.

In dealing with the businesses, I attended a North Hampton Business Association meeting that was held at Sagamore Golf Course. In meeting with a vast number of business owners, their only concern is the again the cost. We are not just talking a few dollars to change the addresses. The businesses use their addresses as part of their advertising, mailings business accounts all of which would cost each business a large amount of money to change over.

I heard directly from Sandy Dewing who went through this process some time ago in Portsmouth. It cost his company over \$8,000.00 to change everything over to the new address. They continued to have problems with receiving mail for over 4 years. I am not saying this would happen here but it is a concern for the business in North Hampton.

We have some options that would help in the renumbering or future numbering in North Hampton. The options are as follows.

1. **Do nothing at all.** We (employees) the Town are familiar with where the homes are at the present time. We have map books that locate each home and they are marked with specific instructions if needed. Not the best option seeing emergency services as a whole will have new employees periodically. One major issue with doing nothing at all is that when back lots are subdivided with access to roads with no room for numbers then we have a problem. Not a recommended option and this is one that we have steered away from.

2. **Complete renumbering of the Town.** This in itself will be a huge undertaking and the current feedback from the groups that we have been in contact with has not been in the best interest to pursue.
3. **Systematic numbering or adjustments.** When new developments or subdivisions are planned then the new numbering should be in place. Roads servicing more than two homes shall become a private road. This will eliminate confusion when trying to number homes. Duplexes shall have a full numeric number and not an alpha numeric number. This is to be consistent throughout the Town. Example: All duplexes will have a number such as 34 Winnicut Rd unit 1 and unit 2 and not 34A or 34B Winnicut Rd.

This seems to be the best course of action. We handle the new construction, developments or subdivisions accordingly.

- Duplexes that share the same driveways will be numbered with one common numeric address for the street and a unit number such as one or two.
- Duplexes that have separate driveways will be number individually as long as the existing numbers allow. Where the numbers do not allow then the same standard of the shared driveway will be used with the address and unit number.
- Subdivisions with two or more homes shall be a private road. This will eliminate any numbering issue with the street from which it is directly off of. This may be a planning or zoning issue that needs to be discussed prior to approvals.

Another issue is over lapping Town boundaries such as the case on Winterberry. The development was completed and some years later the front lot with the Walnut Ave address subdivided the lot and put a new driveway off of Winterberry. Number 2 Winterberry (the home) is actually in Stratham but the first 20 feet of the drive way is in North Hampton. So not only are we dealing with North Hampton issue it may include other communities. We also have the same issue with crossing Town boundaries' with Rye. The residence is accessed from Rye but the house is clearly in North Hampton. These situations are flagged at the E911 PSAP.

I will tell you that once the concerns of the business community and the residence specific to Highlander Ave were heard. It was brought to the attention of Steve Fournier who was the Town Administrator at the time of me taking over the project. Basically I was advised to handle the E911 renumbering project the best way I saw fit.

The best way in my opinion was to take care of the Mobile home parks first which were the easiest to deal with because we were starting basically new. All four mobile home parks including Greystone Village have been completed. All of the new duplexes in Town are correctly identified; subdivisions serving more than two homes are private roads such as Morgan Way just off of Atlantic Ave. Some unfortunately occurred before the changes were made but maybe easily corrected in the future.


Exeter Rd would be a prime example of several private roads coming into play in the Town. The Robbie property should be a private rd because it serves three homes. These are things that can be worked on

that will have a lesser impact to the general public. The changes are time and effort sensitive. These will not happen overnight.

When I was the Deputy Chief that was part of my job function along with many other facets of that is position. That position is not funded and some aspects of that position are handed off to the duty crews. They handle new requests, verifications and possibly review the new developments or subdivisions for accuracy. We will continue to work this way but also work at some the issues as best we can. Major concern and resistance to the renumbering is the cost for the residence and the businesses.

Regards,

Dennis P. Cote

A handwritten signature in black ink that reads "Dennis P. Cote". The signature is written in a cursive, slightly slanted style.

Chief of Department

Appledore Ave

10 – This address is between 6 & 8.

The range for this road should be shortened to 17. The home #20 is a Hampton address. This will have to be considered if this road is to be renumbered.

Boulters Cove Ave

11 – This address is accessed from Appledore Ave. Do you want to readdress it with an Appledore Ave address?

Ocean Blvd

9 – Should this be shown as a multi-residence on the maps? There are 2 phone lines listed to this address with apartment information.

54 – There are 2 addressable structures. One is accessed from Willow Ave. Should a separate address be given to the second structure?

Old Locke Rd

7 – This home was missed. It can be seen clearly with orthos. Confirmed with town tax data.

Sea Rd

3 – This is accessed before the driveway for 1 & 5.

5 – This residence's phone record is listed as 14 Atlantic Ave.

10 – There are 2 addressable structures. Do you want to give each its own address? There are 2 phone records for this property. One has additional location information indicating it rings in the "Bldg Cottage".

North Hampton, NH Nonstandard Addressing

The Town of North Hampton is currently using a lot based addressing system. This system causes much of the addressable structures to be out of sequence with each other. This type of addressing system does not leave enough unused address numbers for future development. This is causing the town to use alpha numeric addresses where there isn't room between numbers. We recommend the adoption of a distance based incremental addressing system. In most cases a 50 foot increment will leave enough unused numbers for future development.

The following road names for the Town of North Hampton, NH are considered to be duplicate or confusingly similar sounding.

Lafayette Rd -- Lafayette Ter

The following roads for the Town of North Hampton, NH are addressed opposite the rest of the town with odd numbers left and even numbers right.

Apricot Way
Black Forest Rd
Chestnut Rd
Crabapple Way
Hampshire Dr
Hawthorne Rd
Hickory Ave
Holly Cir
Lilac Way
Oak Dr
Plum Ave
River Rd
Sycamore Ave

North Hampton, NH Nonstandard Addressing

The following addressing concerns have been found during the addressing data capture for North Hampton, NH. These concerns are noted because of their inconsistency with the New Hampshire Bureau of Emergency Communications Addressing Standards Guide. For a quick reference to the most common inconsistencies please note the following standards from the NHBEC Addressing Standards Guide. For a more in depth explanation please refer to this guide.

- **A single structure should have a single address.**
- **An address should not be alpha numeric or fractional numeric.**
- **Each addressable structure should have its own unique address.**
- **Addresses should be in proximity to each other. (i.e. 30 should be across from 31.)**
- **Addresses should be in sequence and be consistent with odds on one side and evens on the other.**
- **Any driveway that provides access to 3 or more addressable structures should get a road name and the structures be addressed from that newly named road.**

Atlantic Ave

9A - This is a nonstandard duplicate address of 9.

96 - There are 2 addressable structures at this location.

125A – This is a nonstandard duplicate address of 125.

129A & 133 - These 2 addresses are assigned to a single structure. This structure is accessed before 129.

129A - This is a nonstandard duplicate address of 129.

154 & 156 - These 2 addresses are assigned to a single structure.

206A - This is a nonstandard duplicate address of 206 and 206B.

206B - This is a nonstandard duplicate address of 206 and 206A.

206A & 206B & 208 - These 3 addresses are accessed from a shared driveway.

227 - There are 2 addressable structures at this location. (fuel storage area and business)

225 & 227 & 227 & 229 – These 4 addresses are accessed from a shared driveway.

233 & 235 - These 2 addresses are assigned to a single structure.

237A - This is a nonstandard duplicate address of 237. (Town library)

252A - This is a nonstandard duplicate address of 252.

Beau Monde Dr

The addressing for this road is sequential with odd and even numbers on the same side of the road. (development lot numbering)

Boulters Cv

11 – This address is accessed from Appledore Ave.

Boutlier Ln

This road has nonstandard addressing on it cul-de-sac. (development lot numbering)

North Hampton, NH Nonstandard Addressing

Bradley Ln

This road has nonstandard addressing. It is using development lot numbering.

Buckskin Ln

This road has nonstandard addressing. It is using development lot numbering.

Chapel Rd

10A - This is a nonstandard duplicate address of 10.

12A - This is a nonstandard duplicate address of 12.

Cedar Rd

6R - This is a nonstandard duplicate address of 6.

27A - This is a nonstandard duplicate address of 27.

28 - There are 2 addressable structures at this location.

39 - There are 2 addressable structures at this location.

Cherry Rd

4 ½ - This is a nonstandard duplicate address of 4.

Cotton Farm Ln

12 – This address is out of sequence. It is accessed across from 23.

Elm Rd

2A - This is a nonstandard duplicate address of 2.

12 – There are 2 addressable structures at this location.

12A - This is a nonstandard duplicate address of 12.

18 - There are 2 addressable structures at this location.

Exeter Rd

8 - There are 2 addressable structures at this location. (2 residences)

70 & 72 & 74 - These 3 addresses are accessed from a shared driveway.

90 & 92 & 94 – These 3 addresses are accessed from a shared driveway.

103 – This address is accessed from Goss Rd.

Highlander Dr

This road has nonstandard addressing. It is using development lot numbering.

Hobbs Rd

2 & 4 - These 2 addresses are assigned to a single structure.

16A - This is a nonstandard duplicate address of 16.

17A - This is a nonstandard duplicate address of 17.

19 – This address is accessed from New Rd.

32A - This is a nonstandard duplicate address of 32.

41 - There are 2 addressable structures at this location.

North Hampton, NH Nonstandard Addressing

Lafayette Rd

- 7 – There are 2 addressable structures at this location.
- 8 - There are 2 addressable structures at this location. (business and residence)
- 9A – This is a nonstandard duplicate address of 9C.
- 9C - This is a nonstandard duplicate address of 9A.
- Hampton Airfield – You might want to name the driveway that accesses the hangers and give the hangers their own addresses from this named road. Some of them have phone lines to them.
- 10D - This is a nonstandard duplicate address of 10A.
- 14 - There are 3 addressable structures at this location.
- 10D & 14 & 14 - They are accessed off of a shared driveway that should be named.
- 22 - There are 2 addressable structures at this location.
- 25 - There are 2 addressable structures at this location.
- 33 & 35 & 39 & 45 - These 4 addresses are assigned to a single structure.
- 35 – This address is also assigned to the stand alone Staples building.
- 53 - There are 2 addressable structures at this location. (main business and apartment building.)
- 56 - There are 2 addressable structures at this location. (Ameripride Linen and Lupoli Excavators)
- 58 - There are 2 addressable structures at this location. (Business and residence in back.)
- 62 ½ - This is a nonstandard duplicate address of 62.
- 68 - There are 2 addressable structures at this location. (Gracies Auto Sales and Kimball Auto Enterprises)
- 77 – This address is accessed from Glendale Rd. (Pet Grooming by Linda)
- 115 - There are 81 addressable structures at this location. (Shel-al Mobile home park)
- 118 - There are 2 addressable structures at this location.
- 121 - There are 4 addressable structures at this location.
- 168 – There are 100 addressable structures at this location. (Road names they are assessed from are Granite Dr, 1st St, 2nd St, 3rd St, and 4th St.
- 177 - There are 2 addressable structures at this location.
- 180 - There are 7 addressable structures at this location.
- 212 - There are 2 addressable structures at this location.
- 216 - There are 3 addressable structures at this location.
- 223 - There are 9 addressable structures at this location. (Greystone Village)

Lafayette Ter

- 20 & 22 - These 2 addresses are assigned to a single structure.
- 40 & 42 - These 2 addresses are assigned to a single structure.

Maple Rd

- 22A - This is a nonstandard duplicate address of 22.

Meadow Fox Rd

- 16A – This is a nonstandard duplicate address of 16.

North Hampton, NH Nonstandard Addressing

Mill Rd

3A - This is a nonstandard duplicate address of 3.

40 - This address is accessed from Pine Rd.

108 & 110 & 112 - They are accessed off of a shared driveway that should be named.

145 & 147 & 149 - They are accessed off of a shared driveway that should be named.

North Rd

This road is disjoined at the intersection with Lafayette Rd by approximately 250-300 feet.

75 - This address is accessed from Highlander Dr.

Ocean Blvd

16 - There are 2 addressable structures at this location.

34A - This is a nonstandard duplicate address of 34.

36A, 36B, & 36C - These are all nonstandard duplicate addresses of each other.

41 & 43 - These 2 addresses are assigned to a single structure.

45 & 47 - These 2 addresses are assigned to a single structure.

54 - There are 2 addressable structures at this location. (Main house and guest house. Guest house is accessed from Willow Ave.)

Park Cir

The addressing for this road is sequential with odd and even numbers on the same side of the road. (lot numbering)

Pine Rd

8 - This address is out of sequence. It is accessed between 10 & 12.

19A - This is a nonstandard duplicate address of 19.

Pond Path

The addressing for this road is sequential with odd and even numbers on the same side of the road. (lot numbering)

Post Rd

156 & 158 - These 2 addresses are assigned to a single structure.

231 & 233 & 233A - They are accessed off of a shared driveway that should be named.

233A - This is a nonstandard duplicate address of 233A.

Runnymede Dr

The addressing for this road is sequential with odd and even numbers on the same side of the road. (lot numbering)

Sea Rd

1 - This address is out of sequence. It is accessed after 3 on a shared driveway with 5.

10 - There are 2 addressable structures at this location. (main house and guest cottage)

North Hampton, NH Nonstandard Addressing

South Rd

This roads addressing begins at 38.

38A & 38B – These are nonstandard duplicate addresses of each other.

58A - This is a nonstandard duplicate address of 58.

78 & 80 & 82 - These 3 addresses are accessed from a shared driveway.

147 – There are 2 addressable structures at this location. (2 state highway buildings)

Spruce Meadow Dr

The addressing for this road is sequential with odd and even numbers on the same side of the road. (lot numbering)

Squier Dr

14 – This address is out of sequence. It is accessed near the end of the loop after 30.

Stevens Rd

This road begins with odd numbers right and even numbers left. After the intersection with Hillside Rd it changes to odds left and evens right.

Sylvan Rd

23 – This address is accessed from Meadow Fox Rd.

Viano Is

7 – This address is on the even side of the road (left).

8 – This address is on the odd side of the road (right).

Walnut Ave

10A – This is a nonstandard duplicate address of 10.

12A – This is a nonstandard duplicate address of 12.

24R - This is a nonstandard duplicate address of 24.

36 & 38 – These 2 addresses are assigned to a single structure.

70 - There are 2 addressable structures at this location. (main residence and business.)

Winnicut Rd

52 – There are 3 addressable structures at this location. (main residence, rental residence and excavation business)

Woodknoll Dr

This road begins with odd numbers right and even numbers left. After number 16 it changes to odds left and evens right.

16A - This is a nonstandard duplicate address of 16.



**NEW HAMPSHIRE DEPARTMENT OF LABOR
INSPECTION DIVISION
SAFETY INSPECTION TECHNICAL REPORT**

INSPECTION DATE: October 1, 2012	INSPECTOR: Roy
NAME: Town of North Hampton	FID # 02-6000656
ADDRESS/LOCATION: 233 Atlantic Avenue, North Hampton, NH 03862	
INSPECTION LOCATION: public works, town office, fire station, police, library	
PHONE NUMBER: 964-8087	CONTACT PERSON: Kevin Kelly, Bldg. Inspector

VIO #		Revised Statutes Annotated (RSA)	In Com	Non-Com	Open Close	#	Deficiencies
1	RSA 281-A:64 II, Lab 602.01	Safety Program Requirements		x		1	Town: The town does have a safety and health manual, however, the Lab 1400 rules must be added to the manual.
2	RSA 281-A: 64 II, LAB 602..02	Filing Procedures for Safety Summary Form		x		1	Town: The town was not in compliance; they last submitted the safety summary form in 2010.
3	RSA 281-A: 64 III. Lab 603.02	Establishment of Joint Loss Management Committee (JLMC)	x				Town: The town is in compliance; they have a joint loss management committee.
4	RSA 281-A:64 III LAB 603.03	Duties & Responsibilities of JLMC		x		1	Town: The JLMC has not been meeting quarterly. The town must activate the committee and they must meet regularly.
5	RSA 277-A	Workers' Right -to -Know		X		1	Town: A program must be written and material safety data sheets (MSDA) must be maintained. Employees must be trained in the hazards associated with toxic chemicals. All transfer containers must be properly labeled by identifying its content. <ul style="list-style-type: none"> • PW- transfer container not labeled.
6	RSA 277:6	Maintenance of First Aid Equip: medical chest, first aid, etc.					
7	RSA 277:10 RSA 273:9	Sanitary and Hygiene: provide toilet facilities, and reasonably sanitary/ hygiene conditions for employees		x		1	Town: The town must provide hand sanitizing and water for the employees at the station. <ul style="list-style-type: none"> • Transfer Station Center.

8	RSA 277:18	Added Safeguards: lighting facilities, safety devices (exit signs) and appliances		X		<p>1</p> <p>All places of employment must have safeguards in place, such as exit signs and emergency lights.</p> <p>All exit signs must be illuminated.</p> <p>NOTE: The Building Inspector has the responsibility to inspect all town owned buildings to come in compliance with the law. Safety devices are on order, the electrical contractor has been hired.</p>
9	1403.01	Safety & Health Requirements		x		<p>3</p> <p>(a)"Each employer shall furnish to each to its employees a place of employment that is free from recognized hazards."</p> <p>WORKPLACE VIOLENCE:</p> <ul style="list-style-type: none"> • Town Offices: The tax collector and town clerk's office has a very large service window. The town must investigate options to protect employees from potential risks associated with working in public office buildings. <p>UNSAFE WORK PRACTICES:</p> <ul style="list-style-type: none"> • Transfer Station: Liquid propane tanks stored in the station. These tanks must be stored outside the building. <p>TRIP HAZARDS:</p> <ul style="list-style-type: none"> • Fire Dept. The concrete floor of the fire apparatus bay doors is cracked. This concrete must be repaired to avoid trips hazards.
10	1403.02	Abrasive Blasting				

11	1403.03	Abrasive Grinding		x		2	<p>(a) "Abrasive wheels shall be used only on machines provided with safety guards"</p> <p>(c) "...the distance between the wheel periphery and adjustable tongue or end of the peripheral member at the top shall never exceed ¼ inch".</p> <p>(e) "...work rest shall be kept adjusted closely to the wheel with a maximum clearance of 1/8 inch".</p> <p>Guards must be mounted as stated in the rule.</p> <ul style="list-style-type: none"> • Fire Dept. bay #3 • P.W.
12	1403.04	Accident Reporting		x		1	<p>Accident Reporting: The rule must be incorporated in the safety and health manual.</p> <p>"Within 8 hrs. after its occurrence, an employment accident which is fatal to one or more employees or which results in the hospitalization of 3 or more employees, shall be reported to the commissioner of labor".</p>
13	1403.05	Aerial Lifts					
14	1403.06	Air Tools					
15	1403.07	Belt Sanding Machines					
16	1403.08	Bloodborne Pathogens		x		1	<p>Town: The bloodborne pathogens rule must be incorporated in the safety and health manual.</p> <p>The employees must be trained in the hazards associated with infectious waste.</p>
17	1403.09	Chains, cables, ropes, and hooks		x		1	<p>(a) "Chains, cables, ropes, and hooks shall be visually inspected daily by a competent person, for deformation, cracks, excessive wear, twists and stretch and defective gear shall be replaced or repaired".</p> <p>All chains, etc. shall be hung to minimize damage and ease of inspection.</p> <ul style="list-style-type: none"> • P. W. Bldg..
18	1403.10	Chipguards					
19	1403.11	Compressed Air Use					
20	1403.12	Compressed Gas Cylinders					
21	1403.13	Concrete, concrete forms, shoring					
22	1403.14	Confined Space Entry					
23	1403.15	Cranes and Derricks					

24	1403.16	Disposal Chutes					
25	1403.17	Dockboards					
26	1403.18	Ergonomics					
27	1403.19	Excavating and Trenching					
28	1403.20	Fall Protection					
29	1403.21	Flagperson		x		1	<p>Town: The flagging rule must be incorporated in the safety and health manual.</p> <p>Stop and slow paddles and high visible warning garments must be made available for employees who conduct traffic control in road construction work zones.</p>
30	1403.22	Floor Openings					
31	1403.23	Forklift Trucks					
32	1403.24	Guards					
33	1403.25	Hand Tools					
34	1403.26	Hoists					
35	1403.27	Housekeeping		x		5	<p>(d) "All places of employment, passageways, storerooms, and service rooms shall be kept clean and in a sanitary condition."</p> <p>(e) "All floors shall be kept clean, dry, safely maintained and free from trip hazards".</p> <p>Poor housekeeping is often times the cause of accidents or property damage.</p> <p>Electrical panels are considered service areas. A 3 foot clearance must remain around electrical panels.</p> <p>Emergency exits and the means to an egress can not be obstructed.</p> <p>Poor Housekeeping</p> <ul style="list-style-type: none"> • Library – 2nd floor storage has too much clutter causing trip hazards. • Library – Loreen Keating's space must be cleaned of clutter. • Library- 2nd egress hallway is blocked. • Fire Dept. bay #3 and the boiler room has too much clutter. These areas must be cleaned. • Transfer Station- attendant's office has too much clutter. This area must be cleaned.
36	1403.28	Hygiene and Sanitation					

37	1403.29	Jointers					
38	1403.30	Ladders		x		1	<p>Ladders: (3) "Cages, wells, or safety devices, such as fall prevention systems for ladders shall be provided on all ladders more than 20 feet in length".</p> <ul style="list-style-type: none"> • Fire Dept. - ladder in the hose tower must have a cage.
39	1403.31	Lasers					
40	1403.32	Lock out		x		1	<p>Town: A Lock – out program must be incorporated in the safety and health manual.</p> <p>The employees must be trained in the hazards associated with energized equipment.</p>
41	1403.33	Machine Guarding		x		1	<p>(a) "Machine guarding shall be provided to protect employees from hazards such as those created by point of operation, nip points, rotating parts, flying chips and sparks".</p> <ul style="list-style-type: none"> • Fire Department - The drill presses must have a guard protecting the shaft.
42	1403.34	Machinery in a Fixed Location		x		1	<p>"Machines designed for a fixed location shall be securely anchored to prevent walking or moving or designed in such a manner that they do not move in normal operation".</p> <ul style="list-style-type: none"> • Fire Department: The drill press must be secured.
43	1403.35	Mechanical Power Presses					
44	1403.36	Medical Services					
45	1403.37	Mechanical Equipment					
46	1403.38	Noise Exposure		x		1	<p>Town: A Noise Conservation program must be incorporated in the safety and health manual.</p> <p>The employees must be trained in the hazards associated with high level noise.</p> <ul style="list-style-type: none"> • P. W. - Hearing, protection must be sanitized and stored properly.
47	1403.39	Overhead Gantry Hoists & Cranes					

48	1403.40	Personal Protective Equipment		x		2	<p>Town: A Personal Protective Equipment program must be incorporated in the safety and health program.</p> <p>The employees must be trained in the proper use of the equipment, as well as, the maintenance.</p> <p>Eyewash stations are considered personal protective devices. They can be a plumbed system, or a stand alone unit designed for 15 min. continuous flow.</p> <p>They must be tested periodically and testing records must be maintained.</p> <ul style="list-style-type: none"> • Police Dept.- An eyewash station must be installed in the booking area. • P.W. An eyewash station must be installed in the garage.
49	1403.41	Portable Abrasive Wheel Mach.					
50	1403.42	Port. Pneumatic Powered Tools					
51	1403.43	Powder Actuated Tools					
52	1403.44	Radiation					
53	1403.45	Railing		x		1	<p>(a) "A standard railing shall consist of top rail, intermediate rail and posts, with a vertical height of 42 inches".</p> <p>(b) "A railing for open-sided floors, platforms, and runways shall have a toeboard which is a vertical barrier....."</p> <p>Open-sided floors are required to have a 4 inch toe-board.</p> <ul style="list-style-type: none"> • P. W.- The railing must be extended to enclose the entire platform and a toeboard must be installed. <p>NOTE: The weight capacity of the open sided floor is undetermined. This floor could be rated because it is being used for storing equipment.</p>

54	1403.46	Record Keeping		x		1	<p>Town: "An annual log of all workplace injuries and illnesses shall be kept at the place of employment and made available to a safety inspector upon request".</p> <p>An annual log must be created and maintained as outlined in the rule.</p>
55	1403.47	Respiratory Protection		x		1	<p>Town: A Respiratory Protection program must be incorporated in the safety and health manual.</p> <p>Employees must be trained in the proper selection of respirators and cleaning/disinfecting, as well as, the storage of respirators.</p> <ul style="list-style-type: none"> • P. W.- a respirator designed for spray painting must be worn by employees when spray painting small parts.
56	1403.48	Revolving Drums					
57	1403.49	Rollover Protective Structures					
58	1403.50	Safety Nets					
59	1403.51	Saws					
60	1403.52	Scaffolds					
61	1403.53	Spray Finishing Operations					
62	1403.54	Storage					
63	1403.55	Tanks With Open Surface					
64	1403.56	Tire Cages					
65	1403.57	Toxic Substances		x		1	<p>Town: A toxic substances program must be incorporated in the safety and health manual.</p> <p>(a) "Engineering and administrative controls must be implemented to protect employees from exposure to toxic substances..."</p>
66	1403.58	Traffic Control					
67	1403.59	Trash					
68	1403.60	Tree Care Operations					
69	1403.61	Wall Openings					
70	1403.62	Washing Facilities					
71	1403.63	Welding and Cutting					
72	1403.64	Welding In Confined Spaces					
73	1403.65	Wire Ropes, Chains, Rigging Eq.					
74	1403.66	Woodworking Machinery					
75	RSA 157-A	Boilers & Pressure Vessels					
76	RSA 157-B	Elevator & Lifts					
77	RSA 275	Protective Legislation					
78	RSA 275-E	Whistleblowers					
79	RSA 276-A	Youth Employment					
80	RSA 279	Minimum Wage					
82	RSA 281-A:5	Workers Comp					



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
SELECT BOARD
DRAFT MINUTES

REGULAR MEETING –APRIL 14, 2014 –7PM

These minutes were prepared as a reasonable summary of the essential content of this meeting, not as a transcription.

1. Call to Order

Chair Maggiore called the meeting to order at 7:05 PM. Those in attendance were Selectman Miller, Selectman Stanton and Town Administrator Apple.

Chair Maggiore led the Pledge of Allegiance.

2. First Public Comment Session

Phillip Thayer, Atlantic Avenue asked if the Select Board would report on the status of the 9-1-1 numbering of the town that started three years ago. Mr. Thayer also expressed concern with a safety issue of cars speeding over the Atlantic Avenue bridge with children walking and bicycling to and from school.

3. Consent Calendar

- 3.1 Veteran's Tax Credit Application Map 019, Lot 016-001
- 3.2 Veteran's Tax Credit Application Map 021, Lot 007-124
- 3.3 Payroll Manifest for Week Ending 3/29/2014 in the amount of \$42,691.76
- 3.4 Accounts Payable Manifest for Weeks Ending 3/20/2014 & 4/3/2014 in the amount of \$47,893.98
- 3.5 Payroll Manifest for Week Ending 4/5/2014 in the amount of \$39,265.13
- 3.6 Payroll Manifest for Health Insurance and N.H. Retirement in the amount of \$98,203.78
- 3.7 Payroll Manifest for Payroll Correction in the amount of \$71.35
- 3.8 Order unsealing Nonpublic Minutes 2012-2014
- 3.9 Order renewing seal of Nonpublic Minutes 2012-2014

Motion by Selectman Stanton to approve the Consent Calendar as presented on the agenda, with the addition of thanks to Veteran's Mr. Bray and Mr. Rivera for serving. Seconded by Selectman Miller. Motion carries 3-0.

4. Communications to the Select Board

- 4.1 Notice of Mosquito Control
- 4.2 Newspaper Article from Gerry Billadeau
- 4.3 MS-22 – Report of Appropriations Actually Voted - School District
- 4.4 MS-232 – Report of Appropriations Actually Voted - Town

Chair Maggiore reviewed the MS-22 and MS-232 forms that are required to be filed with the Department of Revenue each year stating the amounts voted to be appropriated on the school (s) and town budgets.

Chair Maggiore read the Public Notice of Mosquito Control into the record.

Disclaimer – These minutes are prepared by the Recording Secretary within five (5) business days as required by NH RSA 91-A:2, II. They will not be finalized until approved by majority vote of the Select Board.

47
48 Chair Maggiore discussed correspondence received from Gerry Billadeau in reference to libraries of the future.
49
50 Chair Maggiore read correspondence from the Department of Revenue Administration stating they have
51 reviewed the Mass Appraisal Revaluation Report and their review states the report submitted for the Town of
52 North Hampton is compliant.
53
54 **5. Report of the Town Administrator**
55 Town Administrator Apple reported the situation with the Fire Department overtime continues to be stable. The
56 current total overtime for the year is 4,256.5 hours with an anticipated overtime line deficit of \$22,508.
57
58 Police Department overtime for the year is 1,907 hours with an anticipated overtime line deficit of \$6,368.
59
60 Highway Department overtime for the year is 651 hours with an anticipated overtime line deficit of just under
61 \$1,100.
62
63 The current budget "burn rate" is currently at 18% remaining. The estimated "net" burn rate is 20%, and is
64 essentially running flat.
65
66 Town Administrator Apple spoke of the resignation of the Finance Director effective April 30, 2014; interviews
67 for bookkeeper; repairs to the Town Clerk/Tax Collector's office, Storm Water Regulations and the Governor
68 Dale Conservation Easement.
69
70 The Select Board spoke at length about repairs and Department of Labor issues with town buildings.
71
72 Town Administrator Apple stated he had received confirmation from Lamprey Energy that they would keep oil
73 prices the same as in the past three years.
74
75 **Motion by Selectman Stanton to authorize Town Administrator Apple to conclude the ongoing**
76 **relationship with Lamprey Energy at the price of \$3.24 per gallon. Seconded by Selectman Miller.**
77 **Motion carries 3-0.**
78
79 **6. New Business**
80 **6.1 Meet with Carl McMorran, of Aquarion Water**
81
82 Carl McMorran, Operations Manager for Aquarion Water presented the Select Board with a power point
83 presentation outlining the water infrastructure and conservation adjustment.
84
85 Mr. McMorran stated 2013 projects included \$737,875 invested in main, service, hydrant and valves
86 replacements; 1.3788% surcharge approved by PUC; delay in surcharge from January 1 to April 1; surcharge on
87 bills delayed because of IRS tax changes. He further stated the net effect of WICA surcharges and the credit
88 will be a 4% rate decrease.
89
90 Mr. McMorran reviewed the 2014 Capital Budget and the operation and management tasks performed, as well
91 as conservation and rain barrels that can be purchased for \$75.
92
93 **6.2 Meet with Director of Public Works regarding air quality study at DPW building**
94
95 John Hubbard briefed the Select Board on an independent air quality testing report that was completed in
96 February. Based on the results of that test, Mr. Hubbard is proposing the installation of a ventilation system to
97 promote the removal of CO, and to curtail the CO spikes from running equipment during the winter months.
98

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100 Mr. Hubbard's proposal includes a dual fan and motorized inlet shutter system in the main bay area of the
101 facility controlled by a carbon monoxide detector and a manual switch. The manual switch will allow the
102 ventilation system to be used in the garage during the summer months for air exchange.

103
104 The proposal also calls for a fresh air ventilation system and the associated ductwork installed with the existing
105 FHA heating system in the office and break room areas. The system will be controlled by a CO sensor and
106 automatic time switch.

107
108 The total estimated cost of the project is \$15,700, which is based on an estimate from Lamprey Energy.

109
110 The Select Board stated they would be more comfortable getting a few more bids, and asked Mr. Hubbard to
111 report back to them at a future Select Board meeting.

112
113 6.3 Discussion of location of Recycling Center

114
115 Chair Maggiore stated Selectman Stanton asked to have this item placed on the agenda, and have Mr. Hubbard
116 come in and discuss.

117
118 Mr. Hubbard stated this was something that could be looked at and Cherry Road is definitely a residential area
119 and although not an optimum area, it functions well and is low cost to run.

120
121 Selectman Stanton stated it was his idea to move the Recycling Center, with the objective of returning Cherry
122 Road back to the residential tax rolls, and to make it more convenient for people to recycle from Route 1 or
123 something that is closer to the town. He further stated the idea is just to start the exploration and talking to
124 people to see what is reasonable.

125
126 Selectman Stanton stated there is state owned property just over before the bridge on Route 1 into Hampton,
127 and wondered if a discussion could be started with the state about giving, leasing or letting the town use that
128 piece property. He further stated that in speaking with Mr. Hubbard it was determined that site could not house
129 the entire operation and it would only be able to handle recycling or brush dump.

130
131 Selectman Stanton stated another piece of property to look at is located behind Northeast Motors where there is
132 a landlocked piece of property that maybe the owners would be interested in letting the town lease or purchase.

133
134 Mr. Hubbard was asked his opinion on looking into the possibility of moving the operation, and he asked what
135 the goal and the reason for moving the recycling and brush out of Cherry Road would be other than it is in a
136 residential.

137
138 Selectman Stanton stated that would be the main reason.

139
140 Mr. Hubbard stated there would be a number of issues that would have to be addressed with the first being the
141 cleanup of Cherry Road. He further stated at the current facility they are able to process brush, but wasn't sure
142 if there was another flat area somewhere they would be able to process and leave materials that are currently at
143 the brush dump.

144
145 Chair Maggiore stated that maybe one of the first steps would be to ask the EPA what it would entail to
146 remediate Cherry Road, or to find out if it makes sense to go ahead and look for other places for the recycling
147 center.

148
149 Selectman Miller cautioned the Select Board about clean up costs that would be involved and possibly open the
150 town up for the responsibility of the cost to clean up Cherry Road.

151
152 Town Administrator Apple cautioned the Select Board that they are making a public record about a very
153 expensive proposition, and advised them to carefully consider what public record they would like to make about

154 this issue. He further stated it may be worth a non public session in light of the fact that it might render
155 ineffective of what is trying to be done if this were discussed in more detail in public.

156
157 Selectman Stanton stated he understood that it could get very expensive very quickly, but asked if it would be
158 possible to level off the property at Cherry Road, and made into a ball field, or would the same restrictions
159 apply. He further stated that the town does need another space besides Knowles Field. He further stated it
160 would be an area for that side of town to have a ball park as well and it might be best just to turn it into
161 recreation area.

162
163 Town Administrator Apple asked if the disturbance of the soil acts in the same way a disclosure statement
164 would, and does it impose a duty on the landowner to remediate.

165 6.4 Discussion of Atlantic Avenue Bridge removal/restructuring

166
167 Chair Maggiore stated that this idea has come up before, but Selectman Stanton had asked if they could revisit
168 the topic. He further stated the bridge is not needed as there are no longer any trains and or railroad tracks.

169
170 Selectman Stanton stated he would like to talk with the people from the state to give the actual facts and before
171 spending any money find out what the sequence of events would be.

172
173 Mr. Hubbard explained there is a state program in which you can apply for a grant to help pay 75% of the cost
174 of repairs to the bridge.

175
176 Phil Thayer, Atlantic Avenue stated his driveway was part of the construction of the new bridge. He stated that
177 at the time his driveway was built, the state engineers had said it was foolish to leave the bridge at that height
178 because of the railroad track being abandoned. He also stated at the time of construction of the new bridge, a
179 lot of the original pieces from the wooden bridge were removed and therefore is not historical.

180
181 Chair Maggiore suggested getting in touch with Senator Stiles to let her know of the towns plans to pursue this,
182 and to keep her on the same page and hopefully keep the fire lit.

183
184 The Select Board asked Mr Hubbard to reach out to the state and come back to them with his findings.

185
186 Mike Kelley, 210 Atlantic Avenue, stated the bridge removal would affect his house negatively. He asked the
187 Select Board to take a look at his property and they would understand why.

188
189 Chair Maggiore stated some type of forum would have to be held to find out the effects on the abutters.

190
191 Kathleen Kilgore, 220 Atlantic Avenue stated if the bridge were removed, there would not be any access to the
192 railroad as there is still private property there that would have to be crossed, and would not give any access to
193 the rails to trails. She further stated she wanted to be sure people did not misconstrue facts.

194
195 Selectman Miller stated there are no facts to be misconstrued, there are only ideas being given at this point.

196 197 6.5 Appointment of Lisa Cote as an Alternate to the Agriculture Commission

198
199 Chair Maggiore stated that the appointment is for a full member of the Agriculture Commission and not an
200 alternate as posted on the agenda.

201
202 **Motion by Selectman Stanton to appoint Lisa Cote as a full member of the Agriculture Commission for a**
203 **one year term which expires in 2015. Seconded by Selectman Miller. Motion carries 3-0.**

204 205 6.6 Discuss renewal of Municipal Resources Inc. Assessing Services Agreement

206
207 Town Administrator Apple stated MRI provides assessing services with a person on site at the Town Offices
208 one day a week for seven and one half hours. Duties of the assessing services include entering the data for
209

210 transfers of property as well as maintaining assessments, abatement work and recording data that is used to
211 generate the tax bills.

212
213 Selectman Stanton expressed concerns with updates to the software being done on a regular basis, and Town
214 Administrator Apple stated that had been taken care of.

215
216 **Motion by Selectman Stanton to approve the MRI contract with the addendum as posted. Seconded by**
217 **Selectman Miller. Motion carries 3-0.**

218
219
220 **7. Any Other Item that may legally come before the Board**

221
222 The Board reserves the right to take action on any item relative to the prudential administration of the Town's
223 affairs which circumstances may require.

224
225 **8. Second Public Comment Session**

226
227 Wally Kilgore, 220 Atlantic Avenue stated one of the goals of the people in town that recycle, is to see it
228 increase. He further stated he would like to see how much of the traffic at the recycling center is for the brush
229 dump versus the recycling center and maybe looking at a dual location.

230
231 Mr. Kilgore stated as far as the Atlantic Avenue bridge is concerned, it should be either a yes the bridge goes, or
232 no the bridge stays. Mr. Kilgore wondered if it would be worse if the road was flat and vehicles could go 70
233 miles per hour ,versus 50 miles per hour.

234
235 **9. Approval of Minutes of Previous Meetings**

236 9.1 Select Board Minutes of March 18, 2014

237
238 **Motion by Selectman Stanton to approve the minutes of March 18, 2014 as emended by striking line 143.**
239 **Seconded by Selectman Miller. Motion carries 3-0.**

240
241 9.2 Select Board Minutes of March 24, 2014

242
243 **Motion by Selectman Stanton to approve the minutes of March 24, 2014 as written. Seconded by**
244 **Selectman Miller. Motion carries 3-0.**

245
246 9.3 Select Board Minutes of March 26, 2014

247
248 **Motion by Selectman Stanton to approve the minutes of March 26, 2014 as written. Seconded by**
249 **Selectman Miller. Motion carries 3-0.**

250
251 9.4 Select Board Minutes of April 3, 2014

252
253 **Motion by Selectman Stanton to approve the minutes of April 3, 2014 as written. Seconded by Selectman**
254 **Miller. Motion carries 3-0.**

255
256 9.5 Select Board Minutes of April 9, 2014

257
258 **Motion by Selectman Stanton to approve the minutes of April 9, 2014 as emended. Seconded by**
259 **Selectman Miller. Motion carries 3-0.**

260
261 9.6 Select Board Non-Public Minutes of April 9, 2014

262
263 **Motion by Selectman Miller to accept the Non-Public minutes of April 9, 2014 as written. Seconded by**
264 **Selectman Stanton. Motion carries 3-0.**

***Disclaimer – These minutes are prepared by the Recording Secretary within five (5) business days as required by
NH RSA 91-A:2, II. They will not be finalized until approved by majority vote of the Select Board.***

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10. Adjournment

Meeting adjourned at 9:15 PM.

Respectfully submitted,

Janet Facella
Administrative Assistant

DRAFT