

# TOWN OF HAMPTON, NH

## 2023 ANNUAL REPORT

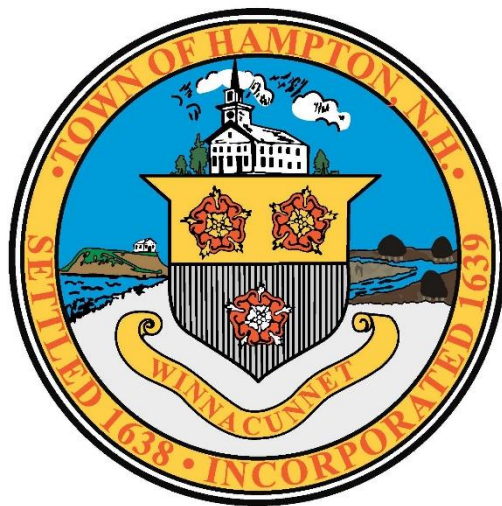


## Town Office Information

Website: [www.hamptonnh.gov](http://www.hamptonnh.gov)  
Address: 100 Winnacunnet Road, Hampton, NH 03842  
Phone: 603-926-6767

### Department Office Hours

Assessing	Wednesday 8:00 a.m. - 4:00 p.m.
Building	Monday - Thursday 8:00 a.m. - 4:00 p.m.; Friday 8:00 a.m. - 2:00 p.m.
Cemetery	Monday - Friday 8:00 a.m. - 12:00 p.m.
Conservation	Monday - Thursday 8:00 a.m. - 5:00 p.m.; Friday 8:00 a.m. - 2:00 p.m.
Finance	Monday - Thursday 8:00 a.m. - 5:00 p.m.; Friday 8:00 a.m. - 2:00 p.m.
Library	Monday - Friday 10:00 a.m. - 6:00 p.m.; Saturday - 10:00 a.m. - 2:00 p.m.; Closed on Sunday
Parks & Recreation	Monday - Thursday 8:00 a.m. - 5:00 p.m.; Friday 8:00 a.m. - 2:00 p.m.
Planning	Monday - Thursday 8:00 a.m. - 5:00 p.m.; Friday 8:00 a.m. - 2:00 p.m.
Public Works	Monday - Friday 7:00 a.m. - 3:30 p.m. Closed for lunch 12:00-1:00 p.m.
Tax Collector	Monday - Thursday 8:00 a.m. - 5:00 p.m.; Friday 8:00 a.m. - 12:00 p.m.
Town Clerk	Monday - Wednesday 8:00 a.m. - 5:00 p.m.; Thursday 10:00 a.m. - 7:00 p.m.; Friday 8:00 a.m. - 11:30 a.m.
Town Manager	Monday - Thursday 8:00 a.m. - 5:00 p.m.; Friday 8:00 a.m. - 2:00 p.m.
Welfare	Monday, Tuesday, Thursday 9:00 a.m. - 5:00 p.m.; Friday 9:00 a.m. - 2:00 p.m.; Closed on Wednesday



The 385<sup>th</sup> Annual Report  
Town of Hampton, New Hampshire  
Calendar year ending December 31, 2023



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*In Memoriam*

The Town of Hampton and its community is deeply appreciative and honors the following individuals for their years of public service who passed away in 2023.

These individuals served the town in various roles, whether as volunteers, town employees, or governmental officials, they gave of themselves and had a profound effect on the residents and the employees of the town. We are grateful for their dedication and service to our town, the state, they will be fondly and deeply missed.

- Charlene Genest - Assessing Department
- Kenneth Lessard - Zoning Board of Adjustment
- James Marchese - Building Inspector
- Michael Pierce - Board of Selectmen, Municipal Budget Committee
- Norman Silberdick - Hampton School Board SAU 90, Municipal Budget Committee, Recycling Committee, Trustee of the Trust Funds

## In Memoriam

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***Federal Elected Officials***

	Term Expirations
<b><i>President of the United States</i></b>	
Joseph Biden	2024
<b><i>New Hampshire United States Senators</i></b>	
Maggie Hassan	2028
Jeanne Shaheen	2026
<b><i>United States Congressman - New Hampshire 1<sup>st</sup> Congressional District</i></b>	
Chris Pappas	2024

***State Elected Officials***

<b><i>Governor of New Hampshire</i></b>	
Christopher Sununu	2024
<b><i>New Hampshire Executive Councilor District 3</i></b>	
Janet Stevens	2024
<b><i>New Hampshire State Senator District 24</i></b>	
Debra Altschiller	2024
<b><i>New Hampshire Representatives District 29</i></b>	
Michael Edgar	2024
Tracy Emerick	2024
Chris Muns	2024
Candice O’Neil	2024
Jason Janvrin	2024
<b><i>New Hampshire Representative District 40</i></b>	
Jason Janvrin	2024

***County Elected Officials***

***Rockingham County Officials***

Kate Coyle, Commissioner District 1	2024
Patricia Conway, County Attorney	2024
Charles Massahos, High Sheriff	2024
Lisa Massahos, Register of Probate	2024
Cathy Ann Stacey, Register of Deeds	2024
Scott Priestley, Treasurer	2024

*Town Elected Officials*

Term Expiration

*Board of Selectmen*

Richard E. Sawyer, Chairman	2024
Charles A. Rage, Vice-chairman	2026
James A. Waddell	2024
Amy K. Hansen	2025
Russell D. Bridle	2026

*Town Clerk*

Shirley Doheny	2025
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*Tax Collector*

Donna L. Bennett	2024
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*Town Moderator*

Robert A. Casassa	2024
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*Town Treasurer*

Ellen M. Lavin	2026
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*Hampton Beach Village District*

Charles A. Rage, Chairman	2024
Robert Ladd, Commissioner	2025
Maureen Buckley, Commissioner	2026
James O'Loughlin, Treasurer	2024
James Traynor, Moderator	2024
Ute Pineo, Clerk	2024
Marylee Twomey, Supervisor of the Checklist	2025
Eileen Daboul, Supervisor of the Checklist	2026
Amy K. Hansen, Ex Officio Board of Selectmen Representative	2024
Russell D. Bridle, Ex Officio Board of Selectmen Alternate Representative	2024

*Hampton School Board SAU 90*

Leslie Shepard, Chairman	2025
Frank DeLuca, Vice-chairman	2024
Wendy Rega	2024
Ginny Bridle-Russell	2025
Andrea Shepard	2026

	Term Expiration
<b><i>Lane Memorial Library Trustees</i></b>	
Theresa Evans, Chairman	2024
Kimberly Olson, Vice-chairman	2024
Laura Barclay, Secretary	2026
Christopher Hendry, Treasurer	2025
Sheila Ewell	2025
Andrew Morse, Alternate Trustee	2024
<b><i>Municipal Budget Committee</i></b>	
Katherine Harake, Chairman	2024
Matthew Saunders, Vice-chairman	2025
Bill DiBiasio	2024
Michael Plouffe	2025
Ann Marie Galanis	2026
Larry Quinn	2026
Robert Ladd, Hampton Beach Village District Member	2024
Ginny Bridle-Russell, Ex Officio Hampton School Board SAU 90 Member	2024
Richard E. Sawyer, Ex Officio Board of Selectmen Member	2024
James A. Waddell, Ex Officio Board of Selectmen Alternate Member	2024
<b><i>Planning Board</i></b>	
Ann Carnaby, Chairman	2026
Brendan McNamara, Vice-chairman	2024
Sharon Mullen, Clerk	2025
Tracy Emerick	2024
Keith Lessard	2025
Ward Galanis	2026
Norman Carpentier, Alternate Member	2024
Steve Chase, Alternate Member	2024
Alex Loiseau, Alternate Member	2026
Mark Olson, Alternate Member	2024
Russell D. Bridle, Ex Officio Board of Selectmen Member	2024
James A. Waddell, Ex Officio Board of Selectmen Alternate Member	2024
<b><i>Supervisors of the Checklist</i></b>	
Nancy Stiles	2024
Katherine Desrochers	2024
Jeannine St. Germain, Resigned	2026
Kathleen Edgar	2028

## Government and Administration

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	Term Expiration
<b><i>Trustees of the Trust Funds</i></b>	
Warren Mackensen, Chairman	2025
Chris Koutalidis	2024
Joyce Skaperdas	2024
Corey O'Neil	2026
Chris Nevins	2026
<b><i>Winnacunnet Cooperative School Board SAU 21</i></b>	
Leslie Lafond, Chairman	2025
Patricia O'Keefe, Vice-chairman	2026
Nicole Cico	2024
Tamara Le	2025
Desiree Potter	2026
<b><i>Zoning Board of Adjustment</i></b>	
William O'Brien, Chairman	2024
Erica de Vries, Vice-chairman	2024
Nicole Duggan, Clerk	2025
Thomas McGuirk	2026
Ken Sheffert	2026
Norma Collins, Alternate Member	2024
Greg Grady, Alternate Member	2026
Bryan Provencal, Alternate Member	2025

*Appointed Officials*

*Town Manager*

James B. Sullivan, Town Manager

*Building Department*

Gregory S. Arvanitis, Building Inspector

*Department of Public Works*

Jennifer L. Hale, Director

*Emergency Management Director*

Michael F. McMahon, Fire Chief

*Finance Department*

Kristi A. Pulliam, Finance Director

*Fire Rescue Department*

Michael F. McMahon, Chief

*Human Resources/Administrative Services*

Julie E. Glover, Director

*Lane Memorial Library*

Amanda L. Reynolds Cooper, Director

*Parks and Recreation Department*

Rene L. Boudreau, Director

*Planning Office*

Jason M. Bachand, Town Planner

*Police Department*

Alex J. Reno, Chief

*Welfare Office*

Mary Blackwell, Welfare Administrator

*Appointed Boards, Commissions, Committees, and Councils*

Term Expiration

*Cable TV Advisory Board*

William Lowney	2024
Brian McCain	2025
James A. Waddell, Ex Officio Board of Selectmen Member	2024
Charles A. Rage, Ex Officio Board of Selectmen Alternate Member	2024

*Capital Improvement Program Committee*

Tracy Emerick, Chairman  
Charles A. Rage, Board of Selectmen Representative  
Amy K. Hansen, Board of Selectmen Alternate Representative  
Robert Ladd, Municipal Budget Committee Representative  
Larry Quinn, Municipal Budget Committee Alternate Representative  
Leslie Shepard, SAU 90 Representative  
Leslie Lafond, SAU 21 Representative  
Matt Ferreire, SAU 21 Alternate Representative  
Jason M. Bachand, Town Planner  
Amanda L. Reynolds Cooper, Lane Memorial Librarian  
Kristi A. Pulliam, Finance Director  
James B. Sullivan, Town Manager

*Conservation Commission*

Deborah Wrobel, Chairman	2026
Jay Diener, Vice-chairman	2026
Robert Fox	2024
Mark Hiller	2025
Patricia Swank	2025
Peter Tilton	2025
Rayann Dionne, Alternate Member	2024
Diane Shaw, Alternate Member	2024
Casey Whaler, Alternate Member	2025
John Croteau, Alternate Member	2026
Katherine Desrochers, Alternate Member	2026
Sharon Raymond, Alternate Member	2026

***Hampton Beach Area Commission***

Nancy Stiles, Chairman, Board of Selectmen Representative	2024
Patricia Bushway, Vice-chairman, Board of Selectmen Representative	2027
Dylan Drake, At-large Member	2024
Charles A. Rage, Hampton Beach Village District Representative	2024
Alex Loiseau, Hampton Beach Village District Representative	2024
Robert Preston, Hampton Area Chamber of Commerce Representative	2024
Barbara Kravitz, Rockingham Planning Commission Representative	2024
Jason M. Bachand, Town Planner	
Michael Houseman, Treasurer, DNCR State Parks Representative	
William Watson, NH DOT Representative	

***Heritage Commission***

Ann Carnaby, Chairman	2025
Christine Bushway, Vice-chairman	2026
James Metcalf, Secretary	2024
Erica De Vries	2025
Nicole Duggan, Alternate Member	2025
Katherine Harake, Alternate Member	2025
Amy K. Hansen, Ex Officio Board of Selectmen Member	2024
Charles A. Rage, Ex Officio Board of Selectmen Alternate Member	2024

***Highway Safety Committee***

Lawrence Douglas	2024
Jennifer L. Hale, DPW Director	
Alex J. Reno, Police Chief	

***Leased Land Real Estate Commission***

Christine Baker	2024
Todd Loiseau	2025
Ken Lambert	2026
Jeannine St. Germain	2027
Cynthia Perrault	2028

***Parks and Recreation Advisory Council***

Michelle Kulberg, Vice-chairman	2024
Eric Kulberg	2024
Dan Griffin	2025
Bonnie Serowik	2025
Tim Hamlen	2025
Kathy Feltz	2026

*Parks and Recreation Advisory Council Continued*

Joe O'Neil	2026
Skip Webb	2026
Wendy Rega, Ex Officio Member SAU 90	2024
James A. Waddell, Ex Officio Board of Selectmen Member	2024
Amy K. Hansen, Ex Officio Board of Selectmen Alternate Member	2024

*Rockingham Planning Commission*

Ann Carnaby	2027
Barbara Kravitz	2027
Mark Olson	2027
Sharon Mullen, Alternate Member	2027

*Volunteer Board of Trustees*

*Hampton Historical Society Board of Trustees*

- Lori White Cotter, President
- Patricia Bushway, Vice-president
- Nicole Duggan, Secretary
- Ed Baechtold, Treasurer
- Mike Compos
- Gary Grashow
- Amy K. Hansen
- Rich Hureau
- Mark McFarlin
- Linda Metcalf
- Ben Moore
- Betty Moore
- Joe O'Brien
- Molly St. Jeanne



## *Report of the Board of Selectmen*

On behalf of the Board of Selectmen,

I would like to thank Town Manager Jamie Sullivan and all the department heads, town employees, and the many volunteers who work diligently to make Hampton a great place to live, work and visit. Your efforts and sacrifices have given our residents and many visitors a quality of life that is exceptional.

Town Manager Sullivan continues to lead the town in its day-to-day operations and serves as the principal liaison between our local, county, state and federal partners in securing direct funding and grants for projects that are community priorities. Our Manager is supported by an outstanding Town Office Staff including our Finance Director Kristi Pulliam, Human Resources Director Julie Glover and Administrative Assistant Kristina Ostman.

In March, Jim Waddell and Chuck Rage were reelected to the Board of Selectmen; congratulations to both of them.

The proposed operating budget of \$34,503,083 was narrowly defeated and the default budget of 30,206,241 was adopted. The remaining town warrant articles were passed by the voters except for Article 18 which would have funded a new Lieutenant position in the Police Department to oversee the Body Camera program proposed in Article 17, while Article 17 did pass it was contingent on Article 18 also passing so the Body Camera program was not initiated.

The Police Department is led by Chief Alex Reno, who just completed his first year in that role. Chief Reno completed a restructuring of the Command Staff and is being assisted by Captain Scott Bates who serves as the Operations Division Commander and Support Services Commander Captain Anthony Azarian. Most recently Sergeant Shannon Buczek was promoted to the rank of Lieutenant. Chief Reno and his staff have done an excellent job providing the best professional police services to the citizens of Hampton.

The Fire & Rescue Department has also experienced a leadership transition. Chief Michael McMahon recently completed his first year as Chief and along with Deputy Chief William Paine lead a great team of professionals. The Chief and his staff have ably recruited and trained new personnel to fill the four new positions approved at the 2022 Town Meeting in addition to filling several open positions due to retirement. Despite the many new faces, Chief McMahon and his staff continue to provide the highest caliber service to the community.

In the Public Works Department, the challenges continue to increase in size and complexity. Under the leadership of Director Jen Hale and Deputy Director Joseph Lynch, the Department continues to provide exceptional service in the areas of wastewater treatment, trash collection, snow removal, road maintenance, town-wide fleet maintenance and transfer station operations. On top of these daily responsibilities, the department is also managing major upgrades to the wastewater treatment plant, numerous drainage improvements throughout the town and the High Street project. All these challenges are being met by Director Hale and the team despite significant staff shortages the Department is experiencing. The Board would like to express its sincere appreciation of all the efforts by Director Hale and the team at the Department of Public works.

## Governmental Reporting

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The Parks and Recreation Department continues to be led by Director Rene Boudreau. Parks and Recreation continues to operate from the Recreation and Seniors Building at Tuck Field. While the Department has always strived to provide outstanding programs and activities for our youth, great efforts have been made to bring the same quality of service to our growing population of seniors who want to remain active.

Over the last several years we have seen a dramatic increase in development in the town. We are fortunate to have Town Planner Jason Bachand and Building Inspector Gregory Arvanitis and their teams to provide guidance for future development and to ensure zoning and building codes are followed. Jason also oversaw the development of the Town Master Plan which is now in its implementation phase.

On behalf of the Board of Selectmen, I would like to thank all town employees for their continued efforts and dedication to providing the best municipal services to the community. I would also like to thank the citizens of Hampton who continue to value and support their employees during these challenging times.

Respectfully submitted,

Richard E. Sawyer, Chairman  
Charles A. Rage, Vice-chairman  
Russell D. Bridle, Selectman  
James A. Waddell, Selectman  
Amy K. Hansen, Selectwoman

### *Board of Selectmen*



Seated left to right: Chairman Richard E. Sawyer Vice-chairman Charles A. Rage  
Standing left to right: Amy K. Hansen, James A. Waddell, Russell D. Bridle

## *Report of the Town Manager*

To the Honorable Members of the Board of Selectmen and the Citizens of Hampton

It is my privilege to submit my Annual Report as your Town Manager for the year 2023. Staffing shortages again led the year as the top concern. Recruitment and retention of qualified staff members across most of our departments continued to be a challenge during this year. The Department of Public Works was most impacted, facing challenges in recruiting laborers to join our team. The Fire Department and Police Departments have also been facing hiring challenges. Finding qualified candidates to fill open positions requires more staff time and is taking longer than in the past. We expect this trend will continue and so we must ensure we remain competitive as an employer to attract strong team members.

The 2023 Town meeting voted on 36 warrant articles. Two articles were rejected; the proposed budget and an article to add a full-time police officer. We operated on the default budget and adjusted as needed during the year. The budget benefited from little snow early in the year and a rainy spring and summer which reduced overtime and outside police agency costs. In addition to many of the annual articles on the warrant, the voters approved replacing the roof and HVAC systems in the Town Office building, the replacement of the Bi-Centennial Wall, a new fire engine, new vehicles for public works, funding for pedestrian safety equipment and authorized funding to develop conceptual plans for a Hampton HUB building.

During the year, our team was able to accomplish many of the goals and tasks set by the Board of Selectmen; here are some of the highlights:

- The High Street improvement project construction began in earnest, work will begin again in the spring with completion expected prior to the 2024 summer season.
- The roof and HVAC systems were replaced at the Town Office which were long overdue repairs. Our thanks to our customers and dedicated staff for their flexibility during that time.
- The Wastewater Treatment Plant (WWTP) Phase I upgrade was completed and Phase II is now underway.
- We installed a new software package as our primary finance tool and upgraded to an electronic timeclock system as well. These major projects have been planned for over a year; we are pleased to report the implementation was nearly flawless. Congratulations to our Finance and IT teams for their outstanding work.
- As the year ends, we are wrapping up the consultant's work on the Hampton HUB proposal, which envisions a co-located and expanded Library and Recreation/Community center space. The final conceptual drawings will be delivered in the first quarter of 2024.

Thank you to the Board of Selectmen for your leadership, guidance, and support that has allowed us to serve the community so successfully. To the Boards, Committees and Commissions, thank you for your continued service to our community. Thank you to our Department Heads for their leadership. Finally, to the State of New Hampshire and the various departments, we thank you for providing efficient and effective services to our residents and visitors to the community.

## Governmental Reporting

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Thank you to the team here in the Town Office, all of whom work together to provide quality service to the Town. A special thanks to our Finance Director Kristi Pulliam for her commitment and dedication, to Julie Glover, our HR/Administrative Services Director and Kristina Ostman, Administrative Assistant for her efforts to support the Board and the Town Manager's Office.

To all our employees, thank you for your superb job this year, we appreciate all that you do for our citizenry every day.

Finally, to our residents and businesses, thank you for allowing me to serve as your Town Manager.

Respectfully submitted,

James B. Sullivan  
Town Manager

*New Employees*



Heather Tilbury  
Building Department



Caitlin Duehart  
Public Works Department



Michael Farrell  
Public Works Department



Brandon Flanders  
Public Works Department



Bradley Swan  
Public Works Department



Cameron Day  
IT Department



Connor Chisholm  
Fire Rescue Department



Joseph Polcari  
Fire Rescue Department



Anastasia St. Pierre  
Fire Rescue Department



Cameron Duquette  
Parks & Recreation Department



Jesse Moore  
Parks & Recreation Department



Victoria Bamford  
Planning Department

# Governmental Reporting

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Alita Bates  
Police Department



Angelina Cahill-Zaccardi  
Police Department



Jennifer LeClaire  
Police Department



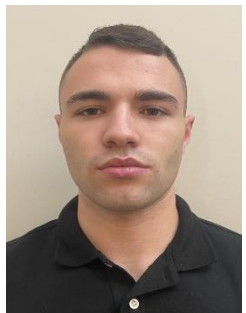
Megan Mogauro  
Police Department



Matthew McCue  
Police Department



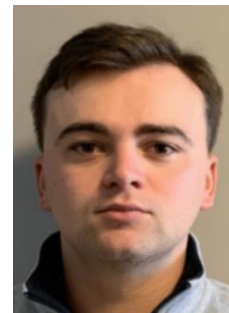
Jake O'Connor  
Police Department



Sabatino Rosetti  
Police Department



Christopher Vetter  
Police Department



Carson Webb  
Police Department



Tracy Hamilton  
Town Clerk's Office

*Employee Wages*

Employee	Position	RegHours	Reg_Gross	OTHours	OT_Gross	Total_Gross
ADAMS, PATRICIA A	Election Worker	13.75	\$137.50	0.00	\$0.00	\$137.50
AFRICANO, NICHOLAS F	Firefighter	2,282.00	\$55,928.10	194.00	\$7,209.32	\$63,137.42
AKERLEY, BRIAN K	Firefighter	2,270.00	\$66,053.46	311.00	\$13,763.62	\$79,817.08
ARVANITIS, GREGORY S	Building Inspector	272.00	\$86,663.63	0.00	\$0.00	\$86,663.63
AVERILL, KYLE L	Firefighter	2,270.00	\$64,512.75	124.00	\$5,291.12	\$69,803.87
AYKROYD, DOUGLASS	Election Worker	9.50	\$95.00	0.00	\$0.00	\$95.00
AYKROYD, ELIZABETH R	Election Worker	9.75	\$97.50	0.00	\$0.00	\$97.50
AZARIAN, ANTHONY M	Captain - Police	636.52	\$128,453.67	37.00	\$2,934.84	\$131,388.51
AZARIAN, MICHAEL J	Parking Enforcement	830.00	\$14,368.50	18.50	\$474.75	\$14,843.25
BABROUDI, MOUSHE S	Police Special	415.00	\$10,466.45	63.50	\$3,203.97	\$13,670.42
BACHAND, JASON M	Town Planner	152.00	\$81,618.64	0.00	\$0.00	\$81,618.64
BAILEY JR, BRADLEY B	WWTP Operations/Maint Technician	2,080.00	\$51,935.92	53.25	\$1,969.71	\$53,905.63
BAILEY, WENDY S	DPW Administrative Assistant	2,144.25	\$46,082.57	115.00	\$3,565.23	\$49,647.80
BAMFORD, VICTORIA R	Coastal Resilience Coordinator	1,720.00	\$58,842.55	18.00	\$778.73	\$59,621.28
BARTELSMAN, BART W	Election Worker	10.75	\$107.50	0.00	\$0.00	\$107.50
BATES, ALIDA J	PT Communication Specialist	332.00	\$5,976.00	12.00	\$324.00	\$6,300.00
BATES, SCOTT D	Captain - Police	464.00	\$115,060.46	31.00	\$2,458.92	\$117,519.38

# Governmental Reporting

Employee	Position	Reg Hours	RegGross	OT Hours	OT Gross	Total Gross
BAUER, JAMES D	Police Special	726.75	\$22,457.16	309.25	\$16,232.75	\$38,689.91
BECOTTE, BRIAN C	Working Foreman	2,080.00	\$65,892.65	40.25	\$1,899.74	\$67,792.39
BENNETT, DONNAL	Tax Collector	0.00	\$63,020.88	0.00	\$0.00	\$63,020.88
BENTING, ROBERT W	Firefighter	2,270.00	\$52,810.56	63.00	\$2,250.20	\$55,060.76
BERGERON, PAUL R	Seasonal TS Operator	520.00	\$9,068.80	0.00	\$0.00	\$9,068.80
BERNARDUCCI, JAN M	Election Worker	6.25	\$62.50	0.00	\$0.00	\$62.50
BISCHOFBERGER, BRIGHTONA	Recreation Operations Assistant	276.67	\$5,367.40	0.50	\$14.55	\$5,381.95
BISHOP, JOSEPH J	Vehicle Maintenance Foreman	2,080.00	\$65,501.62	384.75	\$18,059.70	\$83,561.32
BLACKWELL, MARY	Welfare Administrator	1,465.25	\$29,734.30	0.00	\$0.00	\$29,734.30
BOUDREAU, RENE L	Recreation & Parks Director	415.96	\$82,708.74	0.00	\$0.00	\$82,708.74
BOWEN, ELIZABETH M	Town Clerk Assistant	753.50	\$13,249.45	0.00	\$0.00	\$13,249.45
BOYD, JOE	Laborer	8.00	\$139.52	0.00	\$0.00	\$139.52
BRADLEY, MICHAEL P	Parks Foreman	1,208.34	\$28,826.72	9.25	\$308.00	\$29,134.72
BRATSOS, GARY C	Police Special	332.50	\$10,480.90	321.00	\$16,707.00	\$27,187.90
BRIDGES, BEAU D	Program Instructor	41.50	\$581.00	0.00	\$0.00	\$581.00
BRIDLE, RUSSELL D	Selectman	0.00	\$3,000.00	0.00	\$0.00	\$3,000.00
BRILLARD, MATTHEW M	Firefighter	2,270.00	\$60,323.88	601.75	\$24,012.41	\$84,336.29
BROOKS, ROLAND H	Police Special	152.00	\$4,386.27	11.00	\$595.00	\$4,981.27



Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
BROWN, DEREK W	Detective	2,254.00	\$86,636.52	630.00	\$35,782.16	\$122,418.68
BUCZEK, BARRY K	Detective	2,254.00	\$86,683.28	294.50	\$16,998.54	\$103,681.82
BUCZEK, SHANNON M	Patrolman/Sergeant/Lieutenant	2,170.00	\$88,399.72	271.00	\$17,023.73	\$105,423.45
BURKE, JOHN R	Light Equipment Operator	2,106.50	\$58,735.35	102.50	\$4,245.47	\$62,980.82
BUSHWAY, PATRICIA J	Election Worker	14.75	\$147.50	0.00	\$0.00	\$147.50
BUTLER, SETH A	Firefighter	2,378.00	\$66,232.11	463.25	\$19,419.98	\$85,652.09
CAPUCI, SHEAYLA G	Seasonal Laborer	5.25	\$81.38	0.00	\$0.00	\$81.38
CARLE, MICHAEL D	WWTP Superintendent	2,164.00	\$75,751.05	83.25	\$4,146.88	\$79,897.93
CARNABY, ANN J	Minute Taker	0.00	\$1,132.00	0.00	\$0.00	\$1,132.00
CARPENTIER, JED L	Firefighter	2,354.00	\$69,645.33	414.50	\$18,782.12	\$88,427.45
CASASSA, ROBERT A	Moderator	0.00	\$1,000.00	0.00	\$0.00	\$1,000.00
CHAMPEY, STEPHEN J	Sergeant	2,257.00	\$103,873.45	1,105.00	\$75,874.84	\$179,748.29
CHAPPELL, TREVOR M	Firefighter	2,270.00	\$56,662.56	564.25	\$21,087.99	\$77,750.55
CHASE, ALEXA P	Camp Counselor	286.00	\$4,862.00	3.50	\$89.26	\$4,951.26
CHASE, KALEIP	Patrolman	2,170.00	\$61,140.47	348.75	\$14,558.14	\$75,698.61
CHEVALIER, BRIAN P	Fire Alarm Operator	611.70	\$15,260.11	65.00	\$2,495.35	\$17,755.46
CHISHOLM, CONNOR C	Fire Alarm Operator	1,406.80	\$27,267.17	268.50	\$7,818.72	\$35,085.89

# Governmental Reporting

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
CHRISTIAN, JANICE L	Seasonal Laborer	223.50	\$3,897.84	0.00	\$0.00	\$3,897.84
CIANO, LISA M	Building Office Manager	668.50	\$16,591.66	0.25	\$8.71	\$16,600.37
COATES, ROBERT J	Light Equipment - Rubbish	2,080.00	\$57,097.16	378.75	\$15,361.35	\$72,458.51
COLLINGS, DIANA L	Accounting Clerk	2,164.00	\$48,801.45	41.75	\$1,276.00	\$50,077.45
COLLINS, TIMOTHY	Police Special	465.00	\$12,956.72	184.50	\$9,018.98	\$21,975.70
CONNORS, IAN R	Detective/SRO	2,179.00	\$70,602.76	1,396.50	\$69,077.04	\$139,679.80
CONSIDINE, VIVIAN C	Deputy Tax Collector	1,896.25	\$42,276.68	5.50	\$180.52	\$42,457.20
CORRELL, JOAN V	Election Worker	9.00	\$90.00	0.00	\$0.00	\$90.00
CORRELL, MICHAEL J	Light Equipment - Rubbish	2,080.00	\$45,546.78	266.75	\$8,790.64	\$54,337.42
CORRIMEAU, SCOTT R	Pump Equipment Mechanic	2,084.75	\$41,771.62	276.00	\$8,553.08	\$50,324.70
COUGHLIN, DANIELE	TS Lead Operator	2,083.00	\$60,821.76	718.00	\$31,083.06	\$91,904.82
CRAY, MATTHEW C	Captain - Fire	2,294.00	\$87,708.02	1,003.25	\$58,320.69	\$146,028.71
CROWLEY, BROCK D	Police Special	372.00	\$9,843.45	97.25	\$5,002.22	\$14,845.67
DALTON, TIMOTHY J	Light Equipment Operator	2,058.00	\$58,076.64	0.75	\$31.68	\$58,108.32
DAVIS JR, GEORGE S	Election Worker	6.00	\$60.00	0.00	\$0.00	\$60.00
DAY, CAMERON M.	IT Technician	200.00	\$5,188.47	1.25	\$47.06	\$5,235.53
DE MARCO, CLAY J	Patrolman	2,271.50	\$78,693.54	269.00	\$13,490.84	\$92,184.38
DELOTTO III, ROBERT C	Patrolman/Summer Corporal	2,194.50	\$71,652.66	602.25	\$31,817.44	\$103,470.10

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
DELUCA, JAMES F	Detective/SRO	2,254.00	\$81,884.16	858.00	\$46,779.69	\$128,663.85
DEMAC, JENNE N	Patron Services Assistant Librarian	1,029.00	\$15,435.00	0.00	\$0.00	\$15,435.00
DENIO, NATHAN E	Captain - Fire	2,384.00	\$90,227.82	1,025.75	\$58,748.51	\$148,976.33
DENNETT, LEAH N	Communication Specialist	824.00	\$18,470.72	8.00	\$264.40	\$18,735.12
DEOROCKI, CHESTERS	Election Worker	4.50	\$45.00	0.00	\$0.00	\$45.00
DEOROCKI, MARIE E	Election Worker	4.50	\$45.00	0.00	\$0.00	\$45.00
DESROCHERS, KATHERINE E.	Supervisors of the Checklist	0.00	\$290.20	0.00	\$0.00	\$290.20
DEVEREUX, ARAN	Firefighter	2,276.00	\$53,536.68	243.00	\$8,808.19	\$62,344.87
DOHENY, SHIRLEY A	Town Clerk	0.00	\$67,927.96	0.00	\$0.00	\$67,927.96
DOUVILLE, DWANNE C	Town Clerk Assst/Deputy Town Clerk	1,574.83	\$40,652.45	17.25	\$688.62	\$41,341.07
DRAKE, ANGELIA L	Election Worker	9.25	\$92.50	0.00	\$0.00	\$92.50
DRAKE, DYLAN R	Systems Admin/Network Systems Engineer	135.96	\$70,727.75	0.00	\$0.00	\$70,727.75
DUBE, MICHAEL S	WWTP Operations Manager	219.00	\$83,130.46	0.00	\$0.00	\$83,130.46
DUEHART, CAITLIN I.	Rubbish Collector	160.00	\$2,790.40	0.00	\$0.00	\$2,790.40
DUPELL, BETH A	Recreation Program Coordinator	666.47	\$15,502.10	13.25	\$462.31	\$15,964.41
DUQUETTE, CAMERON M	Parks Foreman	673.25	\$15,848.32	2.00	\$70.63	\$15,918.95
DUQUETTE, DANIEL B	Firefighter	1,736.40	\$40,530.72	10.25	\$360.35	\$40,891.07

# Governmental Reporting

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
DYES-HOPPING, JUNIPERA	Substitute Library Assistant	311.50	\$4,049.50	0.00	\$0.00	\$4,049.50
EDGAR, KATHLEEN J	Supervisors of the Checklist	0.00	\$1,950.00	0.00	\$0.00	\$1,950.00
E SPOSITO, MARGARET L	Police Secretary	277.42	\$6,045.10	0.00	\$0.00	\$6,045.10
E STES, KATHLEEN A	Payroll Supervisor	2,082.00	\$57,220.09	24.50	\$988.67	\$58,208.76
FARRELL, MICHAEL P	Laborer	336.00	\$5,859.84	0.00	\$0.00	\$5,859.84
FASSIO, ROBERT V	Parking Enforcement	844.00	\$16,391.00	83.50	\$2,498.25	\$18,889.25
FELCH, HARLEE M	Detective/SRO	2,175.00	\$73,947.48	349.00	\$17,706.61	\$91,654.09
FLANDERS, BRANDON M	Laborer	704.00	\$12,277.76	8.25	\$215.82	\$12,493.58
FORCINO, SAMUEL J	Patrolman	2,195.00	\$68,017.81	257.75	\$11,903.28	\$79,921.09
FORD, WILLIAM H	Communication Specialist Supervisor	2,168.00	\$50,612.08	1,573.50	\$56,142.77	\$106,754.85
FRONGILLO, BETH A	Bookkeeper/Deputy Town Clerk	1,895.50	\$43,226.47	28.25	\$974.87	\$44,201.34
FROST, BUCK J	Lieutenant - Fire	2,378.00	\$86,049.54	346.50	\$19,165.21	\$105,214.75
GALVIN, JOHN R	Police Special	368.00	\$10,404.56	0.00	\$0.00	\$10,404.56
GALVIN, JOSEPH M	Police Special	46.00	\$1,231.86	7.00	\$357.00	\$1,588.86
GALVIN, TIMOTHY P	Police Special	77.50	\$2,850.36	210.50	\$10,782.00	\$13,632.36
GANNON, SEAN M	Captain - Fire	2,288.00	\$87,208.02	1,109.00	\$64,040.19	\$151,248.21
GEMME, PEYTON A	Camp Counselor	318.25	\$4,773.75	4.25	\$95.65	\$4,869.40

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
GIDLEY, DANIEL J	Police Special	134.50	\$6,222.80	295.50	\$15,295.50	\$21,518.30
GLOVER, JULIE E	HR/Administrative Services Director	252.62	\$93,945.17	0.00	\$0.00	\$93,945.17
GOULD, PAUL V	Control Room Technician	1,454.50	\$40,127.50	0.00	\$0.00	\$40,127.50
GRAHAM, NOAH R	Communication Specialist	527.67	\$12,010.56	95.50	\$3,051.32	\$15,061.88
GREARSON, NORMAN S	Cemetery Laborer	603.00	\$10,251.00	0.00	\$0.00	\$10,251.00
GUDDAITIS, THOMAS P	Police Special	143.75	\$6,720.46	585.25	\$30,096.78	\$36,817.24
HAFEY, JAMES C	Transfer Station Foreman	2,080.00	\$68,375.67	438.00	\$20,560.43	\$88,936.10
HAKKER, CHELSEA R	Patrolman	232.00	\$6,410.00	9.50	\$425.00	\$6,835.00
HALE, JENNIFER L	DPW Director	148.00	\$108,083.73	0.00	\$0.00	\$108,083.73
HALE, NICHOLAS R	Vehicle Maint Apprentice/Vehicle Mechanic	2,080.00	\$50,903.59	289.75	\$9,791.88	\$60,695.47
HALL, KATHLEEN A	Acquisitions Librarian	0.00	\$46,800.00	0.00	\$0.00	\$46,800.00
HAMILTON, TRACY L	Town Clerk Assistant	577.25	\$10,200.07	0.00	\$0.00	\$10,200.07
HAMLEN, TIMOTHY J	Sergeant	2,170.00	\$92,137.16	598.00	\$37,561.00	\$129,698.16
HANSEN, AMY K	Selectman	0.00	\$3,000.00	0.00	\$0.00	\$3,000.00
HANSEN, EDGAR G	Camp Counselor	249.00	\$3,735.00	0.00	\$0.00	\$3,735.00
HANSON, DILLON T	Patrolman	2,156.50	\$62,061.82	377.00	\$16,848.04	\$78,909.86
HASHIAN, ADAM T	Fire Alarm Operator	1,984.00	\$39,842.08	763.50	\$22,608.78	\$62,450.86

# Governmental Reporting

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
HAWKINS, JANIS M	Substitute Library Assistant	31.00	\$403.00	0.00	\$0.00	\$403.00
HAYDEN, BOBBIC	Accounting Clerk	2,080.00	\$41,652.21	2.00	\$59.24	\$41,711.45
HENDERSON, JAMES R	Firefighter	2,282.00	\$66,766.35	139.75	\$6,241.15	\$73,007.50
HICKEY, RYANA	Firefighter	2,270.00	\$66,145.04	95.50	\$4,155.38	\$70,300.42
HOLMES, ALEX S	Firefighter	2,324.00	\$66,155.30	397.75	\$17,414.03	\$83,569.33
HOWARD, CHARLES R	Channel 22 Technician	275.75	\$4,616.89	0.00	\$0.00	\$4,616.89
HOWES, DENNIS M	Senior Asst Building Inspector	2,080.00	\$66,757.73	42.25	\$2,028.56	\$68,786.29
HUGHES, SUSAN A	Election Worker	6.25	\$62.50	0.00	\$0.00	\$62.50
HUNT, JAMES K	Cemetery Superintendent	1,041.43	\$26,360.47	0.00	\$0.00	\$26,360.47
JACKMAN, MORGAN E	Library Page	259.25	\$3,370.25	0.00	\$0.00	\$3,370.25
JACKSON, JAYSON M	Patrolman	2,170.00	\$79,992.03	257.00	\$13,991.84	\$93,983.87
JONES, JOSEPH M	Sergeant	2,175.00	\$93,370.80	1,303.75	\$84,786.17	\$178,156.97
JORDAN, CRAIG P	Firefighter	2,366.00	\$73,368.50	134.00	\$6,281.40	\$79,649.90
JOWETT, ANDREW P	Sergeant	2,257.50	\$95,100.21	983.00	\$61,267.18	\$156,367.39
KANE, AMY W	Patron Services Assistant Librarian	1,167.75	\$17,516.25	0.00	\$0.00	\$17,516.25
KARPENKO, CHARLES A	Patrolman	2,172.50	\$79,967.76	844.00	\$46,314.12	\$126,281.88
KAYAL, JASON E	Firefighter	2,282.00	\$55,258.58	418.25	\$15,455.68	\$70,714.26
KELLY, BRIAN J	Working Foreman	2,080.00	\$63,006.49	182.00	\$8,109.38	\$71,115.87

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
KENNEDY, JACQUELINE P	Program Instructor/Election Worker	122.50	\$1,897.10	0.00	\$0.00	\$1,897.10
KENYON, ROBERT R	Detective	2,254.00	\$87,734.08	1,186.00	\$69,933.11	\$157,667.19
KEROUAC, KARISSA M	Fire Alarm Operator	2,076.00	\$45,904.10	372.50	\$12,349.41	\$58,253.51
KEYSER, CHRISTOPHER J	Detective Sergeant	2,170.00	\$91,779.36	1,190.50	\$75,007.72	\$166,787.08
KEYSER, WENDY L	Election Worker	7.25	\$72.50	0.00	\$0.00	\$72.50
KIMBALL, BARBARA J	Substitute Library Assistant	188.50	\$2,450.50	0.00	\$0.00	\$2,450.50
KING, PAULA	PT Building Inspector	1,225.50	\$34,080.69	0.00	\$0.00	\$34,080.69
KINTON, MARK J	Police Special	8.00	\$199.28	13.00	\$650.00	\$849.28
KNOWLES, FRANKLIN W	Parking Enforcement	243.00	\$4,374.00	0.00	\$0.00	\$4,374.00
KREPS, OLIVIA A	Seasonal Laborer	125.25	\$1,941.38	0.00	\$0.00	\$1,941.38
LAFOND, LESLIE R	Election Worker	9.25	\$92.50	0.00	\$0.00	\$92.50
LAROCQUE, NICK J	Seasonal Laborer	230.25	\$3,568.89	0.00	\$0.00	\$3,568.89
LAVIGNE, JORDYN J	Seasonal Laborer	242.00	\$3,751.00	0.00	\$0.00	\$3,751.00
LAVIN, ELLEN M	Treasurer	0.00	\$19,379.88	0.00	\$0.00	\$19,379.88
LAWLESS, JAMES M	Light Equipment/Scale House Operator	2,080.00	\$52,137.74	371.50	\$13,843.26	\$65,981.00
LAWRENCE, DAVID J	Communication Specialist	439.99	\$9,798.33	0.00	\$0.00	\$9,798.33
LEAVITT, CASSANDRA B	Fire Alarm Operator/Supervisor	2,136.00	\$54,298.20	800.00	\$29,907.07	\$84,205.27

# Governmental Reporting

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
LECLAIRE, JENNIFER L	Police Secretary	1,157.00	\$25,876.09	3.00	\$90.27	\$25,966.36
LeDUC, JEFFREY L	Police Special	388.50	\$9,286.36	65.00	\$3,238.18	\$12,524.54
LEGGETT-LEWIS, DAVID A	Rubbish Collector	2,080.00	\$36,284.80	134.00	\$3,484.93	\$39,769.73
LEMOINE, GARY L	Firefighter	2,282.00	\$64,210.47	414.75	\$17,712.74	\$81,923.21
LEPTICH, CHRISTIAN M	Parking Enforcement	261.00	\$4,437.00	0.00	\$0.00	\$4,437.00
LEWIS, HAYLIE A	Camp Counselor	229.25	\$3,438.75	1.00	\$22.50	\$3,461.25
LEWIS, WENDI M	Camp Counselor	344.50	\$7,234.50	22.50	\$708.77	\$7,943.27
LILLY, DAVID E	Police Special	218.50	\$5,722.34	66.00	\$3,362.00	\$9,084.34
LOBDELL, KATHE A	Election Worker	21.25	\$212.50	0.00	\$0.00	\$212.50
LOBDELL, KENNETH A	Election Worker	26.00	\$260.00	0.00	\$0.00	\$260.00
LOWNEY Jr, WILLIAM D	Assistant Operator	2,080.00	\$60,210.39	322.00	\$13,562.64	\$73,773.03
LYNCH, JOSEPH W	Deputy DPW Director	107.00	\$93,744.08	0.00	\$0.00	\$93,744.08
LYSIK JR, JOHN P	Cemetery Laborer	818.00	\$13,906.00	0.00	\$0.00	\$13,906.00
MACDONALD, JARROD W	Patrolman	2,210.50	\$67,352.58	627.00	\$29,865.85	\$97,218.43
MADORE JR, WALTER A	Firefighter	2,288.00	\$60,428.35	511.00	\$23,281.71	\$83,710.06
MAGEE, HALEY K	Patrolman	2,190.00	\$67,691.56	482.00	\$22,195.07	\$89,886.63
MAGNER, CRAIG P	Firefighter	1,640.60	\$46,176.37	26.00	\$1,093.04	\$47,269.41
MAHONEY, DAWN R	Election Worker	7.25	\$72.50	0.00	\$0.00	\$72.50



Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
MALONEY, JOAN E	Patron Services Assistant Librarian	12.00	\$180.00	0.00	\$0.00	\$180.00
MARTIN-BIGGS, KIERRA M	Library Page	300.50	\$3,906.50	0.00	\$0.00	\$3,906.50
MARTY, THOMAS W	Election Worker	6.25	\$62.50	0.00	\$0.00	\$62.50
MATSON, BENJAMIN N	Seasonal Laborer	361.50	\$6,304.56	0.00	\$0.00	\$6,304.56
MAZUR, STACY C	Asst Library Director/Events & Marketing Librarian	62.00	\$26,810.50	0.00	\$0.00	\$26,810.50
MCCAIN, BRIAN J	Channel 22 Technician	137.50	\$2,977.50	0.00	\$0.00	\$2,977.50
MCCAIN, CRAIG D	Channel 22 Technician	113.50	\$2,432.50	0.00	\$0.00	\$2,432.50
MCCOY, MOLLY J	Minute Taker	0.00	\$1,340.00	0.00	\$0.00	\$1,340.00
MCCUE, MATTHEW C	Patrolman	1,546.00	\$51,097.32	366.00	\$17,597.85	\$68,695.17
McGINNIS, CHRISTOPHER G	Highway Foreman	2,083.00	\$66,039.44	80.75	\$3,743.13	\$69,782.57
McGINNIS, THERESA J	Election Worker	13.75	\$137.50	0.00	\$0.00	\$137.50
McLAUGHLIN, RICHARD	Seasonal Parks Laborer	284.50	\$5,638.82	0.00	\$0.00	\$5,638.82
McMAHON, MICHAEL F	Fire Chief	748.00	\$145,221.88	36.00	\$2,933.00	\$148,154.88
MCNERNEY, LISA B.	Minute Taker	0.00	\$300.00	0.00	\$0.00	\$300.00
MCTAGUE, PETER R	Conservation Intern	117.75	\$1,648.50	0.00	\$0.00	\$1,648.50
MEEHAN, KATHERINE M	EMS Officer	2,082.00	\$82,987.34	96.50	\$5,767.08	\$88,754.42
MENARD, CAROL L	Patron Services Assistant Librarian	180.00	\$2,700.00	0.00	\$0.00	\$2,700.00

# Governmental Reporting

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
MIANO, KENNETHA	Police Special	312.00	\$8,323.14	28.00	\$1,460.00	\$9,783.14
MILLS, ADAM J	Firefighter	2,330.00	\$68,225.63	1,053.75	\$46,930.63	\$115,156.26
MILLS, JAMES C	PT Evidence Technician	1,288.25	\$19,620.90	0.00	\$0.00	\$19,620.90
MOGAURO, MEGAN C	PT Communication Specialist	390.00	\$7,020.00	39.50	\$1,066.50	\$8,086.50
MOISAKIS, PETER N	Patrolman	2,170.00	\$80,092.76	1,553.00	\$88,520.96	\$168,613.72
MOONEY, BRENN A F	Camp Counselor	142.00	\$2,414.00	0.00	\$0.00	\$2,414.00
MOORE, JESSE D	Recreation Program Coordinator	1,480.00	\$36,528.91	114.75	\$4,254.83	\$40,783.74
MORAIS, PAUL A	Patrolman	2,170.00	\$80,369.65	530.50	\$29,641.24	\$110,010.89
MORAN, MICHAEL J	Working Foreman	2,112.00	\$62,262.29	123.25	\$5,499.01	\$67,761.30
MORRISON, SEAN D	Firefighter	2,276.00	\$70,833.98	722.75	\$33,904.73	\$104,738.71
MOSHER, DAROLD W	Election Worker	25.00	\$250.00	0.00	\$0.00	\$250.00
MURRAY, SEAN P	Lieutenant - Fire	2,345.00	\$85,650.75	419.75	\$23,182.35	\$108,833.10
NERSESIAN, JOSHUA L	Light Equipment Operator	2,103.50	\$45,959.01	351.50	\$11,550.50	\$57,509.51
NEWCOMB, BARRY W	Police Special	186.00	\$6,463.03	68.00	\$3,514.00	\$9,977.03
NEWMAN, JASON S	Lieutenant - Fire	2,342.00	\$84,816.40	394.50	\$21,716.81	\$106,533.21
NEWTON, MATTHEW J	Fire Prevention Officer	2,190.00	\$89,229.71	126.75	\$7,627.78	\$96,857.49
NICKERSON, RUSSELLA	Working Foreman	2,092.00	\$66,990.05	369.00	\$17,415.02	\$84,405.07

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
NIXON, RACHEL	Minute Taker	0.00	\$360.00	0.00	\$0.00	\$360.00
NORTON, DONNA MARIE	Patron Services Assistant Librarian	669.75	\$9,826.25	0.00	\$0.00	\$9,826.25
NOYES, DEBRA A	Election Worker	8.75	\$87.50	0.00	\$0.00	\$87.50
NOYES, STACY R	Cemetery Superintendent	1,456.00	\$36,933.00	0.00	\$0.00	\$36,933.00
O'BRIEN, BRIANNA L	Conservation Coordinator	2,080.00	\$49,413.77	20.00	\$684.38	\$50,098.15
O'CONNOR, DAVID W	WWTP Operator OJT	1,352.09	\$26,532.98	134.00	\$3,769.56	\$30,302.54
O'CONNOR, JAKES	Police Special/Patrolman	1,393.50	\$41,240.33	245.00	\$10,729.80	\$51,970.13
OLMIER, LAURIE A	Planning Office Manager	1,875.50	\$52,145.86	0.50	\$20.57	\$52,166.43
OSTMAN, KRISTINA G	Administrative Assistant	2,100.08	\$68,268.47	7.25	\$342.45	\$68,610.92
PAGE, NATHAN G	Election Worker	28.00	\$330.00	0.00	\$0.00	\$330.00
PAINÉ, WILLIAM A	Deputy Fire Chief	327.00	\$104,622.53	23.00	\$1,669.34	\$106,291.87
PALMISANO, ANTHONY J	Senior Animal Control Officer	2,080.00	\$51,082.42	285.50	\$9,657.10	\$60,739.52
PAPPALARDO, JAY M	Patrolman	2,174.00	\$73,670.32	593.50	\$29,178.97	\$102,849.29
PAQUETTE, PAUL E	Network Systems Engineer/IT Technician	616.63	\$83,153.16	0.00	\$0.00	\$83,153.16
PARISI, ISABELLA R	Library Page	176.25	\$2,291.25	0.00	\$0.00	\$2,291.25
PARKER, BRYCE M	Firefighter	2,270.00	\$55,743.42	92.25	\$3,327.24	\$59,070.66
PARKER, LISA R	Election Worker	15.25	\$152.50	0.00	\$0.00	\$152.50
PHILLIPS, MICHELLE K	Patron Services Assistant Librarian	1,260.25	\$18,903.75	0.00	\$0.00	\$18,903.75

# Governmental Reporting

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
PHOENIX, MELISSA S	Patron Services Assistant Librarian	8.00	\$104.00	0.00	\$0.00	\$104.00
PIZZOTTI, VICTOR R	Firefighter	1,561.80	\$34,521.34	6.50	\$223.16	\$34,744.50
POLCARI, JOSEPH G.	Firefighter	118.00	\$2,929.94	3.75	\$139.69	\$3,069.63
POPIELSKI, ALEX R	Patrolman	2,170.00	\$64,617.65	83.00	\$3,661.83	\$68,279.48
POULIOT, DEBORAH A	Election Worker	16.75	\$167.50	0.00	\$0.00	\$167.50
POWER, JEAN S	Election Worker	7.50	\$75.00	0.00	\$0.00	\$75.00
PREMO, ELIZABETH C	Patron Services Assistant Librarian	1,310.50	\$19,657.50	0.00	\$0.00	\$19,657.50
PULLIAM, KRISTIA	Finance Director	447.96	\$124,919.00	0.00	\$0.00	\$124,919.00
PULLIAM, MORGAN E	Seasonal Laborer	195.50	\$3,130.65	2.25	\$58.13	\$3,188.78
PULLIAM, NICHOLAS T	Channel 22 Technician	292.50	\$6,222.50	0.00	\$0.00	\$6,222.50
QUIST, ZACHARY R	Firefighter	2,270.00	\$55,323.60	159.75	\$5,941.31	\$61,264.91
RACITE, ROSEMARY M	File Clerk	729.25	\$10,345.37	0.00	\$0.00	\$10,345.37
RAGE, CHARLES A	Selectman	0.00	\$3,000.00	0.00	\$0.00	\$3,000.00
REED, PETER W	Scale House Operator/Light Equip	2,080.00	\$53,599.67	276.00	\$10,375.06	\$63,974.73
REGA, WENDY C	Collection Maintenance Librarian	0.00	\$45,483.52	0.00	\$0.00	\$45,483.52
RENO, ALEXANDER J	Police Chief	338.00	\$138,131.43	33.00	\$2,855.82	\$140,987.25
REYNOLDS COOPER, AMANDA	Library Director	0.00	\$70,843.76	0.00	\$0.00	\$70,843.76

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
RICE, JOANA	Minute Taker	0.00	\$1,500.00	0.00	\$0.00	\$1,500.00
RICHARDS, JENNIFER B	Cataloging Librarian	0.00	\$54,604.80	0.00	\$0.00	\$54,604.80
ROBITTS-TERRY, KEVIN M	Systems Librarian/Asst Library Director	0.00	\$55,930.62	0.00	\$0.00	\$55,930.62
ROBINSON, DAVID A	Laborer	368.17	\$6,306.04	21.00	\$561.45	\$6,867.49
ROBINSON, MATTHEW E	Sergeant	2,254.00	\$92,701.56	901.50	\$54,195.85	\$146,897.41
ROSARIO, LOUBRIEL	Carpenter	2,080.00	\$41,804.25	83.25	\$2,535.95	\$44,340.20
ROSS, ROBERT R	Election Worker	8.00	\$80.00	0.00	\$0.00	\$80.00
ROSSETTI, SABATINOR	Patrolman	456.00	\$13,437.44	15.00	\$625.05	\$14,062.49
ROY, COREY S	Light Equipment - Rubbish	2,080.00	\$45,460.15	102.25	\$3,393.95	\$48,854.10
RUTH, DOUGLAS S	Detective	2,254.00	\$85,804.12	943.50	\$53,884.18	\$139,688.30
SAKURAI, JEROME K	Program Instructor	22.00	\$308.00	0.00	\$0.00	\$308.00
SAWYER, RICHARDE	Selectman	0.00	\$3,000.00	0.00	\$0.00	\$3,000.00
SAWYER, THOMAS R	PT Parks Laborer	837.00	\$16,105.35	0.00	\$0.00	\$16,105.35
SCHEMA, CRAIGE	Senior Police Custodian	2,080.00	\$39,521.12	43.50	\$1,141.33	\$40,662.45
SEVIN, DAMIEN P	Firefighter	2,320.00	\$68,450.59	610.75	\$27,266.15	\$95,716.74
SHADOWENS, PAULINA K	Community Experience Librarian	78.75	\$56,658.75	0.00	\$0.00	\$56,658.75
SHARPE, RYAN T	Sewer Inspector	2,182.50	\$69,182.62	260.75	\$12,160.83	\$81,343.45
SINGLETON, CHRISTINE G	Patron Services Assistant Librarian	49.00	\$637.00	0.00	\$0.00	\$637.00

# Governmental Reporting

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
SMITH, KEVIN J	Patrolman/Summer Corporal	2,170.00	\$74,680.76	760.00	\$39,558.79	\$114,239.55
SMUSHKIN, GREGORY	Firefighter	2,320.00	\$76,576.16	878.00	\$43,493.70	\$120,069.86
SOROKINS, VITALIJS A	Sergeant Prosecutor	2,246.00	\$91,810.76	587.50	\$35,984.90	\$127,795.66
SOWERBY, KATHYD	Election Worker	9.50	\$95.00	0.00	\$0.00	\$95.00
SPAINHOWER, TOBEY L	Sewer & Drain Foreman	2,216.25	\$72,791.48	125.50	\$6,248.28	\$79,039.76
SQUIRES, JAMES N	Lieutenant - Fire	2,378.00	\$86,007.06	454.25	\$24,872.02	\$110,879.08
ST GERMAIN, JEANNINE G	Supervisors of the Checklist	0.00	\$1,659.80	0.00	\$0.00	\$1,659.80
ST PIERRE, ANASTASIA M.	Firefighter	283.20	\$6,727.44	1.00	\$35.63	\$6,763.07
STILES, LYNDA J	Police Administrative Assistant	2,241.83	\$61,223.49	84.00	\$3,378.97	\$64,602.46
STILES, NANCY F	Supervisors of the Checklist	0.00	\$2,050.00	0.00	\$0.00	\$2,050.00
SULLIVAN, BRENDAN L	Firefighter	2,270.00	\$57,158.83	300.00	\$11,321.64	\$68,480.47
SULLIVAN, JAMES B	Town Manager	483.00	\$158,424.23	0.00	\$0.00	\$158,424.23
SULLIVAN, NICHOLAS D	Firefighter	2,276.00	\$53,785.86	222.00	\$7,995.72	\$61,781.58
SULLIVAN, PATRICIA E	Election Worker	10.00	\$100.00	0.00	\$0.00	\$100.00
SULLIVAN, PAUL T	Election Worker	10.00	\$100.00	0.00	\$0.00	\$100.00
SULLIVAN, RUTH A	Legal Assistant	1,052.00	\$23,049.03	0.00	\$0.00	\$23,049.03
SUNDERLIN, ERIC T	Engineering Technician	2,080.00	\$57,845.78	0.25	\$9.13	\$57,854.91

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
SWIRSKY, SHARON A	Patron Services Assistant Librarian	1,119.00	\$16,785.00	0.00	\$0.00	\$16,785.00
SWAN, BRADLEY K.	WWTP Operator OJT	40.00	\$750.40	0.00	\$0.00	\$750.40
TARACENA, HEIDI A	Deputy Town Clerk/Rec Operations Asst	2,080.00	\$48,883.46	35.75	\$1,308.10	\$50,191.56
TERENZONI, ZACHARY S	Detective/SRO	2,185.50	\$74,765.95	261.50	\$13,417.74	\$88,183.69
TESCHEK, WILLIAM H	Library Substitute	4.00	\$52.00	0.00	\$0.00	\$52.00
THAMSEN, NICHOLAS J	Communication Specialist	891.42	\$19,493.53	301.75	\$9,588.47	\$29,082.00
THIBEAULT, DARIAN L.	Fire Secretary	1,906.00	\$54,105.65	62.00	\$2,640.61	\$56,746.26
THIBEAULT, JOSHUA P	Firefighter	2,270.00	\$57,797.77	158.75	\$5,979.85	\$63,777.62
THRUMSTON, SUSANE	Operations Coordinator	2,199.50	\$61,627.61	1.00	\$41.21	\$61,668.82
TILBURY, HEATHERA	Building Office Manager	1,240.00	\$29,130.41	1.25	\$43.53	\$29,173.94
TIMSON, JEREMEY	Firefighter/EMS Officer	2,268.00	\$75,151.92	826.75	\$41,254.24	\$116,406.16
TITCOMB, SHANNON M	Prosecution Secretary	2,080.00	\$42,748.80	0.00	\$0.00	\$42,748.80
TOMMASI, JOHN R	Police Special	481.00	\$14,924.33	258.00	\$13,645.00	\$28,569.33
TOUMPAS, MARY	Patron Services Assistant Librarian	803.00	\$12,045.00	0.00	\$0.00	\$12,045.00
TOWLER, ROBERT K	Police Special	141.25	\$6,185.88	129.25	\$6,716.75	\$12,902.63
TSONAS, DEAN P	Firefighter	2,324.00	\$72,498.80	235.25	\$11,012.76	\$83,511.56
TUCKER, JOYCE A	Election Worker	7.25	\$72.50	0.00	\$0.00	\$72.50
TURCOTTE, JO-ANNA	Assessing Clerk	93.34	\$1,861.86	0.00	\$0.00	\$1,861.86

Governmental Reporting

Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
TURGEON, JEANNINE E	Seasonal Laborer	194.75	\$3,018.63	0.00	\$0.00	\$3,018.63
TYMANN, JOSHUA D	Light Equipment/Rubbish Collector	2,080.00	\$41,342.59	364.25	\$10,736.09	\$52,078.68
VANASSE, KOURTNEY C	Firefighter	307.80	\$8,061.76	0.00	\$0.00	\$8,061.76
VAUGHAN, TIMOTHY J	Police Special	54.50	\$2,005.43	239.50	\$12,627.50	\$14,632.93
VERBANIC, JULIA V	Events & Marketing Librarian	0.00	\$8,269.24	0.00	\$0.00	\$8,269.24
VETTER, CHRISTOPHER W.	Police Special	60.00	\$2,879.10	0.00	\$0.00	\$2,879.10
VETTER, PATRICK R	Police Special	130.50	\$2,922.07	34.00	\$1,680.60	\$4,602.67
VITALE, STEPHEN P	Transfer Station Operator	2,010.00	\$41,246.16	619.00	\$18,804.81	\$60,050.97
WADDELL, JAMES A	Selectman	0.00	\$3,000.00	0.00	\$0.00	\$3,000.00
WADLIN, ALYSSA N	Election Worker	5.25	\$52.50	0.00	\$0.00	\$52.50
WEBB, CARSON K	Patrolman	1,894.50	\$54,267.25	256.50	\$11,031.04	\$65,298.29
WELSH, STEPHANIE C	PT Fire Prevention Secretary	1,456.00	\$27,533.52	0.00	\$0.00	\$27,533.52
WHITEHEAD, BRANDON R	K-9 Officer	2,170.00	\$73,118.88	740.00	\$36,207.36	\$109,326.24
WILBUR, MARK S	Laborer	2,080.00	\$38,168.41	345.75	\$9,495.48	\$47,663.89
WILLEY, ANDREW G	Firefighter	2,264.00	\$62,233.07	285.50	\$11,748.86	\$73,981.93
WILLIAMS, MARTHA C	Election Worker	3.00	\$30.00	0.00	\$0.00	\$30.00
WILSON, KAIA	Seasonal Laborer	282.75	\$4,382.64	0.00	\$0.00	\$4,382.64



Employee	Position	Reg Hours	Reg Gross	OT Hours	OT Gross	Total Gross
WISER, BRIAN C	Captain - Fire	2,468.00	\$85,085.60	34.00	\$1,884.28	\$86,969.88
WOODS, MICHAEL J	Firefighter	2,276.00	\$67,084.49	475.50	\$21,097.57	\$88,182.06
YOUNG, JOHN B	Police Special	49.00	\$1,437.59	24.00	\$1,224.00	\$2,661.59
ZACCARDI, ANGELINA L	Communication Specialist	1,176.00	\$25,947.28	218.50	\$7,213.29	\$33,160.57
ZIGLER, CHRISTOPHER L	Patrolman	2,170.00	\$61,110.90	425.50	\$21,980.96	\$83,091.86
		338,795.95	\$11,689,474.44	54,779.00	\$2,665,143.65	\$14,354,618.09

*Schedule of Buildings and Equipment*

Name	Street Address	Building Value	Contents Value
Academy Avenue Playground	140 Academy Avenue	\$0.00	\$50,000.00
Aeration Basins	8 McGrath Court	\$6,679,000.00	\$278,200.00
Bar Screen Building	15 McGrath Court	\$259,400.00	\$234,100.00
Blacksmith Building	75 Barbour Road	\$54,000.00	\$18,900.00
Blower Building	7 McGrath Court	\$238,800.00	\$253,300.00
Cemetery Office Building	140 High Street	\$96,300.00	\$20,600.00
Cemetery Two-Bay Garage	140 High Street	\$30,000.00	\$5,000.00
Chlorine Building	8 McGrath Court	\$30,000.00	\$75,000.00
Chlorine Contact Chambers	35 Public Works Way	\$563,000.00	\$198,600.00
Chlorine Shed	35 Public Works Way	\$143,700.00	\$47,600.00
Dock	Glade Path	\$6,800.00	\$0.00
Fire Station	140 Winnacunnet Road	\$2,955,200.00	\$1,919,000.00
Fire Station (Beach)	119 Brown Avenue	\$2,857,400.00	\$1,869,000.00
Five Corners Park	Little River Road	\$0.00	\$100,000.00
Gazebo	452 Lafayette Road	\$110,700.00	\$0.00
Gravity Thickener #1	8 McGrath Court	\$366,500.00	\$68,100.00
Gravity Thickener #2	8 McGrath Court	\$366,500.00	\$68,200.00
Grist Mill	488-A High Street	\$18,000.00	\$0.00
Grit Building	13 McGrath Court	\$261,700.00	\$103,000.00
Kid's Kingdom	50 Park Avenue	\$0.00	\$135,000.00
Lew Brown Park	1 Hardardt's Way	\$0.00	\$135,000.00
Library	2 Academy Avenue	\$2,429,700.00	\$2,209,400.00
Mace Fish House	956 Ocean Boulevard	\$15,000.00	\$1,000.00
Marine Pier	29 Harbor Road	\$344,200.00	\$0.00
Marine Pier Storage Shed	29 Harbor Road	\$1,800.00	\$3,000.00
Parks & Recreation Center	34 Park Avenue	\$500,000.00	\$30,000.00
Parks & Recreation	50 Park Avenue	\$113,100.00	\$18,400.00
Maintenance Building			
Philbrick Children's Park	Reddington Landing	\$0.00	\$25,000.00
Police Firing Range Shed	57 Public Works Way	\$0.00	\$5,000.00
Police Station	100 Brown Avenue	\$5,990,300.00	\$1,256,600.00
Police Storage Facility	100 Brown Avenue	\$336,300.00	\$85,100.00
Primary Clarifier #1	8 McGrath Court	\$1,497,400.00	\$747,000.00
Primary Clarifier #2	8 McGrath Court	\$1,497,400.00	\$747,000.00

## Governmental Reporting

Name	Street Address	Building Value	Contents Value
Public Works Garage	45 Public Works Way	\$838,900.00	\$410,100.00
Public Works Maintenance Building	45 Public Works Way	\$349,500.00	\$162,500.00
Public Works Shed	45 Public Works Way	\$3,500.00	\$7,000.00
Public Works Shed	49 Public Works Way	\$153,000.00	\$32,700.00
Public Works Storage Shed	45 Public Works Way	\$900.00	\$3,300.00
Pump Station	50 Church Street	\$2,245,000.00	\$2,655,600.00
Pump Station	565 Winnacunnet Road	\$544,300.00	\$240,700.00
Pump Station	5-A Vanderpool Drive	\$257,200.00	\$101,800.00
Pump Station	16-A Katie Lane	\$228,600.00	\$91,600.00
Pump Station	507 High Street East	\$231,400.00	\$91,600.00
Pump Station	9-A Merrill Industrial Drive	\$70,000.00	\$87,000.00
Pump Station	44 Campton Street	\$220,000.00	\$96,200.00
Pump Station	39 A Falcon Circle	\$154,300.00	\$94,200.00
Pump Station	303-A High Street West	\$160,700.00	\$95,200.00
Pump Station	151 Drakeside Road	\$357,200.00	\$222,800.00
Pump Station	19-A Bear Path	\$137,200.00	\$90,900.00
Pump Station	105 Towle Farm Road	\$171,400.00	\$96,200.00
Pump Station	118 Kings Highway	\$134,700.00	\$81,000.00
Salt Storage Shed	71 Public Works Way	\$112,100.00	\$15,000.00
Scale House	60 Public Works Way	\$15,000.00	\$25,000.00
Secondary Clarifier #1	8 McGrath Court	\$1,625,000.00	\$325,800.00
Secondary Clarifier #2	8 McGrath Court	\$1,625,000.00	\$325,800.00
Secondary Clarifier #3	8 McGrath Court	\$1,625,000.00	\$325,800.00
Septage Receiving Station	61 Public Works Way	\$210,600.00	\$9,500.00
Sludge Storage Building	76 Public Works Way	\$652,400.00	\$622,300.00
Stormwater Pump Station	Hackett Lane/7 Kershaw Ave	\$46,000.00	\$50,000.00
Stormwater Pump Station	17-B Tuck Road	\$2,500.00	\$20,000.00
Toddler Park	50 Park Avenue	\$0.00	\$55,000.00
Town Office	100 Winnacunnet Road	\$2,949,000.00	\$638,100.00
Town Office 1-Bay garage	100 Winnacunnet Road	\$49,000.00	\$60,000.00
Town Office 2-Bay Garage	100 Winnacunnet Road	\$6,400.00	\$10,000.00
Transfer Station	80 Public Works Way	\$286,300.00	\$242,000.00
Tuck Field 2-Bay Garage	34 Park Avenue	\$37,000.00	\$100,000.00
Tuck Field 3-Bay Storage	34 Park Avenue	\$57,000.00	\$8,800.00

## Governmental Reporting

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Name	Street Address	Building Value	Contents Value
Tuck Field Building	34 Park Avenue	\$273,300.00	\$59,700.00
Tuck Field Cave House	34 Park Avenue	\$272,200.00	\$115,500.00
Tuck Field Concession Stand	34 Park Avenue	\$67,900.00	\$10,100.00
Wet Well Building	9 McGrath Court	\$883,100.00	\$662,500.00
WWTP Office Trailer	8 McGrath Court	\$7,500.00	\$5,000.00
WWTP Operations Building	8 McGrath Court	\$1,734,900.00	\$1,426,600.00
	Total	\$46,729,300.00	\$20,529,000.00

*Schedule of Land*

Tax Map/Lot	Location	Description	Size	Value
7-003	Off NH 101	Conservation Land	6.22a	\$6,200.00
7-006	Exeter Road	Bride Hill Cemetery	0.13a	\$100.00
17-001	Off NH 101	Marsh Land	16a	\$28,800.00
19-001	Off NH 101	Marsh Land	25a	\$10,000.00
23-004-30	Gale Road	Sanborn/Brown Cemetery	0.13a	\$100.00
26-001-A	Ring Woodland	Conservation Land	4a	\$3,200.00
37-002	Exeter Road	Ye Old Neighborhood Cemetery	0.13a	\$100.00
39-001	Off NH 101	Marsh Land	3a	\$3,000.00
41-003-B	Stowecroft Drive Lot B	Land	0.03a	\$300.00
57-010A	Reddington Landing	Philbrick Children's Park	0.21a	\$25,000.00
58-003	Marston Woodland	Town Forest	3a	\$2,200.00
59-001	Barbour Road Rear	Town Forest	0.9a	\$1,000.00
59-002	Barbour Road Rear	Town Forest	3.7a	\$4,100.00
60-009	Barbour Road Rear	Town Forest	2.32a	\$2,600.00
60-011	Barbour Road	Town Forest	15a	\$9,600.00
66-001	Exeter Road Rear	Land	6a	\$26,000.00
66-003	Timber Swamp Road	Land	6.3a	\$229,600.00
67-001	Exeter Road	Elkin's Cemetery	0.13a	\$100.00
68-007-3	Langdale Drive, Rear	Land	12a	\$30,000.00
71-001	Post Road Rear	Land	2a	\$4,400.00
74-003	Barbour Road Rear	Town Forest	10a	\$11,000.00
75-001	Barbour Road	Town Forest	4a	\$4,400.00
75-004	Woodland Road	Town Forest	5a	\$5,800.00
76-015	11 Munsey Drive	Town Forest	5.85a	\$29,800.00
87-006-A	Langdale Drive	Land	5600sf	\$3,000.00
87-031	Langdale Drive	Land	5442sf	\$3,000.00
92-001	Twelve Shares	Town Forest	19a	\$171,000.00
92-002-2	75 Barbour Road	Victory Garden/Town Forest	25.14a	\$500,000.00
93-001	Barbour Road Rear	Town Forest	3a	\$3,300.00
96-001-1	Woodland Road Rear	Land	1071sf	\$11,500.00
96-002-C	Great Meadows	Marsh Land	4a	\$2,000.00
96-002-D-11	Great Gate Drive	Land	5.107a	\$5,800.00
96-003	205 Woodland Road	Town Forest	12.89a	\$186,700.00
98-001	Boulter's Cove	Land	0.50a	\$8,900.00
98-007	Ocean Boulevard	Land	4356sf	\$1,900.00
98-029	Ocean Boulevard	Land	2.5a	\$2,500.00
99-002	Ocean Boulevard	Land	1a	\$2,419,500.00

## Governmental Reporting

Tax Map/Lot	Location	Description	Size	Value
103-000	Batchelder Cemetery	Cemetery	2046sf	\$100.00
106-014	Maplewood Drive	Land	5616sf	\$28,600.00
108-039	Fairfield Drive Rear	Land	2a	\$3,000.00
110-003-C	Barbour Road Rear	Town Forest	23a	\$2,400.00
110-004-B	7 Vanderpool Drive	Land	0.36a	\$1,700.00
110-004-D	11 Vanderpool Drive	Land	0.36a	\$1,700.00
110-004-M	28 Vanderpool Drive	Land	0.4a	\$88,300.00
110-004-N	34 Vanderpool Drive	Land	1.05a	\$87,400.00
116-057	Ancient Highway	Joe Billie Brown Park	1.05a	\$2,156,800.00
134-041	48 Beach Plum Way	Leased Land	5134sf	\$954,700.00
139-026	190 Towle Farm Road	Land	12.4af	\$386,600.00
145-012	140 High Street	High Street Cemetery	27a	\$575,600.00
150-001-A	507 High Street	Land	0.32a	\$129,700.00
150-026	Glen Road Rear	Land	0.29a	\$2,800.00
150-052	488-A High Street	Land	1a	\$184,300.00
150-060	501 High Street	Land	0.25a	\$1,500.00
151-006-A	Ocean Boulevard	Parking Lot	0.86a	\$192,100.00
151-007	956 Ocean Boulevard	Ruth Stimson Park	0.8a	\$2,801,600.00
151-011	954 Ocean Boulevard	Bicentennial Park	1.4a	\$3,240,700.00
151-016	High Street	Conservation Land	4.68a	\$100.00
160-005	452 Lafayette Road	Marelli Square	6207sf	\$67,600.00
161-015	High Street	Uptown Parking Lot	4.68a	\$710,000.00
164-031-A	Little River Road	Five Corners Park	0.76a	\$166,700.00
165-002	338-R High Street	Land	6a	\$30,000.00
165-012	393-A High Street	Land	4791sf	\$21,500.00
168-003	High Street	Land	0.5a	\$561,400.00
168-006	Gentian Road	Land	2.4a	\$400.00
175-013-2	Lafayette Road	Land	0.07a	\$21,000.00
176-012	100 Winnacunnet Road	Land	1.32a	\$416,600.00
176-013	2 Academy Avenue	Land	0.4a	\$178,400.00
176-014	140 Winnacunnet Road	Land	3.36a	\$1,060,400.00
177-009-A	Moulton Road	Land	0.1a	\$1,100.00
180-001-6-A	Alexander Drive	Land	0.5a	\$700.00
181-030	Birch Road Rear	Land	2a	\$200.00
181-031	Birch Road	Land	20a	\$2,000.00
183-057	118 Kings Highway	Land	0.23a	\$287,100.00
187-000	151 Drakeside Road	Land	3000sf	\$15,000.00
187-002	Drakeside Road	Land	6.5a	\$700.00

## Governmental Reporting

Tax Map/Lot	Location	Description	Size	Value
187-004	Drakeside Road	Land	6a	\$600.00
187-006	170 Drakeside Road	Conservation Land	1.4a	\$68,400.00
190-001	34 Park Avenue	Tuck Field	10.05a	\$1,332,900.00
190-007	50 Park Avenue	Eaton Park	4.9a	\$251,700.00
190-010	Park Avenue	Toddler Park	800sf	\$55,000.00
191-011	Winnacunnet Road	Pine Grove Cemetery	1.5a	\$236,900.00
191-036	Park Avenue	Land	1550sf	\$3,500.00
191-039	Park Avenue	Ring Swamp Cemetery	1.14af	\$200,600.00
194-001-33-A	Laurence Court	Land	29.8a	\$6,900.00
195-004	The Oaks	Land	1a	\$300.00
195-005	The Oaks	Land	0.5a	\$100.00
197-032	4 Ninth Street	Leased Land	5000sf	\$472,000.00
200-001	Salt Marsh	Marsh Land	6a	\$600.00
200-002	Salt Marsh	Marsh Land	2a	\$200.00
200-003	Salt Marsh	Marsh Land	6a	\$600.00
201-001	Drakeside Road Rear	Land	4.5a	\$500.00
201-002	Drakeside Road Rear	Land	3a	\$300.00
201-003	Salt Meadow	Marsh Land	3a	\$300.00
201-004	Salt Marsh	Marsh Land	4a	\$400.00
204-001	Park Avenue	Land	1a	\$10,000.00
205-017-A	Winnacunnet Road	Land	7712sf	\$70,300.00
206-028	Locke Road	Locke Road Playground	1a	\$209,900.00
215-000	Lafayette Road	Shaw Family Cemetery	0.13	\$100.00
216-001	Salt Marsh	Marsh Land	0.7a	\$100.00
216-001-A	Salt Marsh	Marsh Land	2a	\$200.00
217-001	Landing Road	Marsh Land	4a	\$400.00
217-002	Landing Road	Marsh Land	6.1a	\$600.00
218-009	1 Hardardt's Way	Landfill	40.26a	\$1,397,700.00
222-026-1	Emerald Avenue	Land	1600sf	\$29,100.00
223-166	Winnacunnet Road	Land	2.4a	\$4,900.00
223-022	2 Third Street	Leased Land	5624sf	\$289,000.00
226-001	Lafayette Road	Marsh Land	3.8a	\$400.00
226-001-A	Lafayette Road	Marsh Land	0.50a	\$5,000.00
226-001-B	Lafayette Road	Marsh Land	5.3a	\$500.00
229-002-6	Landing Road	Marsh Land	11.31a	\$1,100.00
230-001	Landing Road	Marsh Land	0.5a	\$1,000.00
232-001	11 Hardardt's Way	Land	31.4a	\$1,705,300.00
234-003	Winnacunnet Road	Marsh Land	8a	\$800.00

## Governmental Reporting

Tax Map/Lot	Location	Description	Size	Value
235-002	565 Winnacunnet Road	Land	0.46a	\$223,500.00
235-022-C	593 Ocean Boulevard Rear	Conservation Land	0.09a	\$900.00
237-001	Lafayette Road	Marsh Land	0.5a	\$100.00
240-002	Salt Marsh	Marsh Land	12a	\$1,200.00
241-014	Tide Mill Road	Marsh Land	0.6a	\$100.00
245-004	575 Ocean Boulevard	Marsh Land	0.02a	\$200.00
247-001	Salt Marsh	Marsh Land	6a	\$600.00
248-001	Lafayette Road	Marsh Land	7a	\$700.00
250-001	Off NH 101 Rear	Marsh Land	4a	\$400.00
251-001	Off NH 101 Rear	Marsh Land	15a	\$1,500.00
265-004	Spring Marsh	Marsh Land	0.59a	\$100.00
273-016	Glade Path	Marsh Land	16a	\$2,156,800.00
273-022	Elkins Street	Marsh Land	1.5a	\$954,700.00
273-026	23 Glade Path	Land	4060sf	\$386,600.00
273-028	Church Street	Conservation Land	0.16a	\$575,600.00
273-030	Church Street	Conservation Land	0.57a	\$129,700.00
274-001	Glade Marsh	Marsh Land	1.5a	\$2,800.00
274-007	50 Church Street	Land	1.74a	\$184,300.00
274-048	Brown Avenue Rear	Marsh Land	5.8a	\$1,500.00
274-167	Island Path Rear	Marsh Land	0.53a	\$100.00
280-001	Alice Avenue	Marsh Land	0.11a	\$100.00
280-002	Ina Avenue	Marsh Land	0.08a	\$2,801,600.00
280-003	Alice Avenue	Marsh Land	0.01a	\$3,240,700.00
280-004	Alice Avenue	Marsh Land	0.11a	\$100.00
280-006	Alice Avenue	Marsh Land	0.09a	\$67,600.00
280-008	Alice Avenue	Marsh Land	0.09a	\$710,000.00
280-010	Alice Avenue	Marsh Land	0.09a	\$166,700.00
280-013	Cora Avenue	Marsh Land	0.07a	\$30,000.00
280-018	Cora Avenue	Marsh Land	0.05a	\$21,500.00
280-027	Ballard Street	Marsh Land	0.08a	\$561,400.00
281-001	Island Path	Land	5.75a	\$400.00
281-011	Garland Street	Marsh Land	0.08a	\$21,000.00
281-032	Island Path	Marsh Land	0.08a	\$416,600.00
281-047	Island Path	Marsh Land	2a	\$178,400.00
281-048	Island Path	Marsh Land	5a	\$1,060,400.00
281-049	Island Path	Marsh Land	6.5a	\$1,100.00
281-073	Battcock Avenue	Marsh Land	0.15a	\$700.00
281-074	Battcock Avenue	Marsh Land	0.26a	\$200.00
281-076	Battcock Avenue	Marsh Land	0.28a	\$2,000.00



## Governmental Reporting

Tax Map/Lot	Location	Description	Size	Value
282-007	Island Path	Marsh Land	0.03a	\$287,100.00
282-076	35 Island Path	Parking Lot	4.34a	\$15,000.00
282-138	9 A Street	Leased Land	5000sf	\$700.00
282-140	7 A Street	Leased Land	0.23a	\$600.00
282-207	23 B Street	Leased Land	6643sf	\$68,400.00
286-002	Battcock Avenue	Marsh Land	0.48a	\$1,332,900.00
286-003	Battcock Avenue	Marsh Land	0.22a	\$241,700.00
286-006	Island Path Marsh	Marsh Land	2a	\$1,100.00
286-007	Island Path Marsh	Marsh Land	2a	\$236,900.00
287-018-A	48 Ashworth Avenue Rear	Leased Land	864sf	\$3,500.00
287-030	Brown Avenue	Land	5500sf	\$200,600.00
287-031	119 Brown Avenue	Land	4.21a	\$6,900.00
287-035	21 F Street	Leased Land	5015sf	\$332,300.00
287-037	15-17 F Street	Leased Land	5000sf	\$332,200.00
287-050	100 Brown Avenue	Land	9.17a	\$3,180,900.00
289-023	Manchester Street	Marsh Land	0.59a	\$600.00
289-030	Manchester Street	Marsh Land	0.59a	\$600.00
289-050	Perkins Avenue	Marsh Land	2a	\$300.00
289-052	Perkins Avenue	Marsh Land	0.46a	\$100.00
290-001-D	14 G Street	Leased Land	5000sf	\$332,200.00
290-017	11 G Street	Leased Land	5000sf	\$314,200.00
290-050	95 Ashworth Avenue	Leased Land	0.33a	\$469,700.00
290-078	16 I Street	Leased Land	5000sf	\$243,400.00
290-079	14 I Street	Leased Land	5000sf	\$332,200.00
290-080	10 I Street	Leased Land	5000sf	\$314,200.00
290-142	9 J Street	Leased Land	5165sf	\$306,200.00
290-162	28-30 K Street	Leased Land	6867sf	\$261,000.00
290-163	24-26 K Street	Leased Land	5000sf	\$243,400.00
292-001	Perkins Avenue	Marsh Land	0.22a	\$100.00
292-002	Perkins Avenue	Marsh Land	0.22a	\$100.00
293-055	19 L Street	Leased Land	5000sf	\$243,400.00
293-083	4 M Street	Leased Land	4792sf	\$239,200.00
293-141	44 Ocean Boulevard	Leased Land	4007sf	\$411,400.00
293-151	14 O Street	Leased Land	2892sf	\$205,500.00
295-001-A	Fellows Avenue	Marsh Land	0.07a	\$200.00
295-067	29 Harbor Road	Land	1387sf	\$341,900.00
296-005	16 P Street	Leased Land	5000sf	\$243,400.00
296-037	6 Atlantic Avenue	Leased Land	5000sf	\$350,300.00

## Governmental Reporting

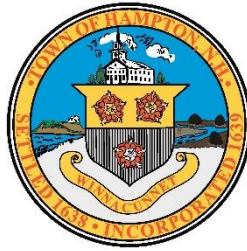
Tax Map/Lot	Location	Description	Size	Value
296-042	Atlantic Avenue	Land	5000sf	\$623,800.00
296-045	12 Q Street	Leased Land	3005sf	\$206,300.00
296-059	Atlantic Avenue	Land	5000sf	\$623,800.00
296-060	Atlantic Avenue	Land	5000sf	\$623,800.00
296-077	Atlantic Avenue	Land	5000sf	\$623,800.00
296-082	12 River Avenue	Leased Land	2885sf	\$205,400.00
296-085	Boston Avenue	Land	5000sf	\$623,800.00
296-088	17 Ocean Boulevard	Leased Land	4500sf	\$233,300.00
296-100	Boston Avenue	Land	5000sf	\$623,800.00
296-101	Boston Avenue	Land	5000sf	\$623,800.00
296-102	Boston Avenue	Land	5000sf	\$623,800.00
296-120	Concord Avenue	Land	3920sf	\$597,300.00
296-136	26 River Avenue	Leased Land	3414sf	\$213,200.00
296-147	8 Ocean Boulevard	Leased Land	4660sf	\$236,500.00
299-001	5 Epping Avenue	Leased Land	4934sf	\$242,000.00
299-020	22 Epping Avenue	Leased Land	4007sf	\$279,100.00
304-016	44 Campton Street	Land	0.25a	\$371,700.00
304-025	Oceanfront Beach	Land	1.3a	\$3,488,400.00
305-041	Woodstock Street	Land	2614sf	\$177,200.00
998-020	Landing Road	Marsh Land	100sf	\$100.00
998-049	Mill Marsh	Marsh Land	3a	\$300.00
998-050	Spring Marsh	Marsh Land	11a	\$1,000.00
998-072	Little Neck Marsh	Marsh Land	100sf	\$100.00
998-073	Hop Ground	Marsh Land	1a	\$100.00
998-078	Clambake Marsh	Marsh Land	100sf	\$100.00
998-085	Hop Ground	Marsh Land	100sf	\$100.00
998-101	Island Path	Marsh Land	0.01a	\$100.00
998-102	Ann's Meadow	Marsh Land	0.01a	\$100.00
998-106	Spring Marsh	Marsh Land	0.01a	\$100.00
998-126	Spring Marsh	Marsh Land	0.01a	\$100.00
998-128	Spring Marsh	Marsh Land	0.01a	\$100.00
998-144	Cole Creek Marsh	Marsh Land	0.01a	\$100.00
998-145	Canal Marsh	Marsh Land	2a	\$200.00
998-146	Spring Marsh	Marsh Land	2a	\$200.00
998-172	Locke Marsh	Marsh Land	3a	\$300.00
998-176	Spring Marsh	Marsh Land	3a	\$300.00
998-177	Spring Marsh	Marsh Land	0.01a	\$100.00
998-178	Oaks Marsh	Marsh Land	1.5a	\$200.00
998-179	Spring Marsh	Marsh Land	3a	\$300.00

## Governmental Reporting

Tax Map/Lot	Location	Description	Size	Value
998-180	Landing Marsh	Marsh Land	1a	\$100.00
998-186	Low Marsh	Marsh Land	7a	\$700.00
998-187	Drake's Meadow	Marsh Land	3a	\$300.00
998-191	Mill Road	Marsh Land	4a	\$400.00
998-192	Salt Marsh	Marsh Land	3a	\$300.00
998-193	Spring Marsh	Marsh Land	3a	\$300.00
998-196	Salt Marsh	Marsh Land	5a	\$500.00
998-201	Little Neck Meadow	Marsh Land	0.01a	\$100.00
998-220	Great Neck Meadow	Marsh Land	0.01a	\$100.00
998-221	Low Marsh	Marsh Land	0.01a	\$100.00
998-224	Spring Marsh	Marsh Land	2a	\$200.00
998-226-A	Spring Marsh	Marsh Land	0.55a	\$100.00
998-239	Philbrook Lot	Marsh Land	0.01a	\$100.00
998-240	Woodland Road	Marsh Land	0.5a	\$100.00
998-242	Nudd Avenue	Marsh Land	2a	\$400.00
998-243	Spring Marsh	Marsh Land	2a	\$200.00
998-251	Salt Marsh	Marsh Land	0.01a	\$100.00
998-252	Salt Marsh	Marsh Land	0.01a	\$100.00
998-257	Spring Marsh	Marsh Land	6a	\$600.00
998-259	Salt Marsh	Marsh Land	3a	\$300.00
998-260	Spring Marsh	Marsh Land	6a	\$600.00
998-261	Salt Marsh	Marsh Land	4.5a	\$400.00
998-276	Meadow	Marsh Land	0.01a	\$100.00
998-281	Spring Marsh	Marsh Land	16a	\$1,600.00
998-294	Island Path Marsh	Marsh Land	4a	\$400.00
998-301	Salt Marsh	Marsh Land	4a	\$400.00
998-313	Salt Marsh	Marsh Land	144a	\$10,100.00
998-316	Salt Marsh	Marsh Land	5a	\$500.00
998-317	Salt Marsh	Marsh Land	24a	\$2,400.00
998-319	James Marsh	Marsh Land	3.5a	\$400.00
998-320	James Marsh	Marsh Land	4a	\$400.00
			Total Value	\$60,758,700.00

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*2023 Annual Town Meeting Minutes and Results of Balloting*



Town of Hampton  
Annual Town Meeting  
February 4, 2023  
Results of Balloting  
March 14, 2023

Moderator Robert Casassa opened the Deliberative Session of the Hampton Town Meeting at 8:30 a.m. on February 4, 2023, in the Hampton Academy Gymnasium. At the request of the Moderator, Nathan Page led the meeting in the Pledge of Allegiance.

Moderator Casassa introduced those sitting at the tables in front of the room. Jim Waddell, Amy Hansen, Richard Sawyer, Chuck Rage, Town Manager, Jamie Sullivan, Administrative Assistant, Kristina Ostman, Town Clerk, Shirley Doheny, Finance Director, Kristi Pulliam, Deputy Town Clerk, Heidi Taracena, and Jason Bachand, Town Planner.

Moderator Casassa advised the voters that they would need to check in with the Supervisors of the Checklist to get a voter card in order to vote on any articles. The Supervisors are Nancy Stiles, Jeannine St. Germain, and Kathy Edgar.

Also assisting the Moderator were Nathan Page, Darold Mosher and Pat Bushway. Moderator Casassa discussed the purpose of the meeting and that there were copies of the rules of the meeting if anyone wanted a copy.

He also stated that some wording of Articles was determined by law and could not be changed. Articles 2-8 are not amendable.

Bob stated that we would take Articles 2-8 as a group. These are not amendable.

# 2023 Annual Senate Bill 2 Sessions Report

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## Article 01

To choose by non-partisan ballot:

Two (2) members of the Board of Selectmen for a term of three (3) years; One (1) Treasurer for a term of three (3) years; Two (2) Trustees of the Trust Funds for a term of three (3) years; One (1) Trustee of the Lane Memorial Library for a term of three (3) years; Two (2) members of the Planning Board for a term of three (3) years; Two (2) members of the Municipal Budget Committee for a term of three (3) years; Two (2) members of the Zoning Board of Adjustment for a term of three (3) years.

Moderator Casassa read the list of candidates that had signed up to run for office.

### SELECTMAN

Chuck Rage - 1273\*  
Russell "Rusty" Bridle - 1386\*

### TOWN TREASURER

Ellen Lavin - 1517\*

### TRUSTEE OF THE TRUST FUNDS

James Dearden - 684  
Chris Nevins - 991\*  
Corey O'Neil - 887\*

### LIBRARY TRUSTEE

Brian Abasciano - 310  
Laura Barclay - 670\*  
Andrew Morse - 577

### PLANNING BOARD

Ward Galanis - 773\*  
Tor Larson - 447  
Alex Loiseau - 594  
Ann Carnaby - 1069\*

### BUDGET COMMITTEE

Alan Barclay - 344  
William R. DiBiasio - 312  
Anne Marie Galanis - 860\*  
Steven Henderson - 648  
Larry Quinn - 714\*

### ZONING BOARD

Thomas McGuirk - 1147\*  
Bryan "Provo" Provencal - 686  
Ken Sheffert - 866\*

## Article 02

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Hampton Zoning Ordinance as follows?

Amend Article I - General, Section 1.6 Definitions to add a new definition of "Pervious Surface". In addition to defining pervious surface, also known as porous surface or permeable surface, the new definition will provide criteria for the proper installation of pervious hardscapes such as asphalt or paver systems. A pervious hardscape system may also be inspected and deemed impervious should it be determined that the system has not been maintained or has been compromised in some way so as to no longer infiltrate water effectively.

Recommended by the Planning Board

Jason Bachand described the purpose and gave an overview of Article 2.

Being no further discussion, Article 2 will appear on the ballot as written.

Yes - 1438\*

No - 491

Article 03

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

Amend Article I - General. Section 1.6 Definitions to add a new definition of “Short-Term Rental (a/k/a Vacation Rental)”.

Insert new Article XXI - Short-Term Rentals, which includes the following Sections: 21.1 stating the purpose of the ordinance which includes preserving the traditional character of residential neighborhoods, helping to preserve the Town's housing stock, and ensuring the safety of short-term rental occupants. 21.2 describing the location of a new Short-Term Rental Overlay District where said use may be permitted by the Building Inspector and, if located outside of the Overlay District, that a Special Exception would be required from the Zoning Board of Adjustment. 21.3 describing approval and renewal requirements as tied to a Certificate of Rental Occupancy. 21.4 identifying various standards involving insurance, taxes, proper living/sleeping accommodations, fire and life safety, trash and recycling, tenant occupancy limits, and parking. 21.5 relating to off-street parking requirements for lots that are conforming or legally non-conforming. 21.6 identifying restrictions and prohibitions relating to accessory dwelling units and condominiums. 21.7 describing actions relating to violations and enforcement.

Amend Article VI - Parking to add new Section 6.3.1 which provides a cross-reference to Section 21.5

Amend (recodify) existing Article XXI (to XXII), existing Article XXII (to XXIII), and existing Article XXIII (to XXIV) to accommodate the proper insertion of new Article XXI.

Recommended by the Planning Board

Jason explained the purpose and gave an overview of Article 3.

Being no further discussion, Article 3 will appear on the ballot as written.

Yes - 1369\*

No - 555

Article 04

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

Amend Article II - Districts, Section 2.3 - Wetland Conservation District to clarify the intent and application of ordinances in this section. This Amendment involves three minor but substantive changes. First, the Conservation Coordinator will review landscaping plans that do not require a Town Wetland Permit. Second, temporary impacts to the Wetland Conservation District will require a Town Wetlands Permit. Third, fences may be installed within the Wetland Conservation District without a Town Wetlands Permit provided that the proposed construction has been reviewed by the Conservation Coordinator and Building Inspector and are installed using hand tools and are 6 inches off the ground to allow for flow of water. The remainder of the proposed changes to this section are solely organizational.

## 2023 Annual Senate Bill 2 Sessions Report

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Recommended by the Planning Board

Jason explained the purpose and gave an overview of Article 4.

Being no further discussion, Article 4 will appear on the ballot as written.

Yes - 1409\*

No - 533

### Article 05

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

Amend Article II - Districts, Section 2.5 - Aquifer Protection District Ordinance. This amendment involves a comprehensive update of the existing Aquifer Protection District Ordinance for the following purposes: To clarify the goal of the District: The Aquifer Protection District Ordinance would be renamed the Groundwater Protection District Ordinance and the purpose section of the ordinance would also be expanded to convey the goal of the ordinance more clearly. To improve definitions: Terms used within the ordinance would be clarified by incorporating new definitions or modifications to existing definitions. To expand the District to better protect drinking water sources. The Aquifer Protection District would expand to include 1) the full extent of the stratified drift aquifer in Hampton as mapped by the U.S. Geological Survey, and 2) the wellhead protection areas (WHPA) of all public water supply wells that have WHPA's under state and federal rules. Currently, Hampton's Aquifer Protection District only includes part of the WHPA for the Aquarion Water Company wells located in Hampton. To improve design requirements: The maximum amount of impervious surface - roads, rooftops, and parking lots - that commercial lots could have within the Aquifer Protection District would be reduced from 60% to 40% to reduce stormwater pollution and improve infiltration. However, the maximum amount may exceed 40% impervious coverage (but in no case can be greater than 75%) if the site meets design standards that help to protect groundwater resources. Similarly, for residential lots less than 1/2 acre in size, the maximum amount of 25% impervious coverage may be exceeded (but in no case can be greater than 40%) if specified site drainage standards are met, providing a layer of protection that does not currently exist in areas with legally pre-existing residential lots of record. To clarify allowed uses: Permitted uses in the District would be clarified so that uses and activities that pose little to no risk to groundwater are clearly allowed. To reduce risk from some uses and prohibit others. The list of uses that are allowed and not allowed within the Aquifer Protection District would be modified. Uses that pose a greater potential risk to groundwater would have to meet certain requirements to be allowed. Those uses which pose the greatest potential risk to groundwater are prohibited; additions include petroleum storage facilities, automotive service and repair shops, gasoline stations, and outdoor storage of hazardous chemicals in flood prone areas. All uses that are currently legally existing would be allowed to continue. If the current use seeks to expand, components of the operation may be subject to the new requirements depending on the proposal.



This Article also includes necessary consistency adjustments and cross references between Article II, Section 2.5 and Article II, Section 2.7 (Professional Office/Residential District), Section 2.8 (Town Center District), and Article IV (Dimensional Requirements).

Recommended by the Planning Board

Jason Bachand explained the purpose and gave an overview of Article 5.

Being no further discussion, Article 5 will appear on the ballot as written.

Yes - 1499\*

No - 421

#### Article 06

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

Amend Article IV - Dimensional Requirements. Add New Section 4.2.1 which clarifies that the existing Footnote 22 pertaining to building lot configuration (a/k/a Peter's Square) and the existing minimum frontage requirements (found in Section 4.2) are separate regulatory standards.

Recommended by the Planning Board

Jason Bachand explained the purpose and gave an overview of Article 6. He described this as being a housekeeping article.

Being no further discussion, Article 6 will appear on the ballot as written.

Yes - 1380\*

No - 463

#### Article 07

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

Amend Article XX - Keeping of Domesticated Chickens. Section 20.2(3) to allow for the sale of eggs produced by chickens kept on the subject property; to amend 20.2(4)(c) to clarify that henhouses must be constructed of weather-resistant materials and must be generally consistent in appearance with common design features of residential accessory buildings; and to amend 20.2(4)(e) to clarify that manure not used for composting or fertilizing shall be "promptly and properly" removed from the property.

Recommended by the Planning Board

Jason Bachand explained the purpose and gave an overview of Article 7.

Robert Nudd asked for a definition of domesticated.

Jason stated that it would mean chickens that you are keeping on your property for personal enjoyment or sale of eggs. He also stated that the limitation is eight.

Being no further discussion, Article 7 will appear on the ballot as written.

## 2023 Annual Senate Bill 2 Sessions Report

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Yes - 1462\*

No - 476

### Article 08

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

Amend the Zoning Ordinance to add new Article XIX-B, the “Liberty Lane Overlay District”, which includes the following sections: 19-B.1 stating the purpose of facilitating development of real property primarily accessed from Liberty Lane. 19-B.2 citing the boundary as consisting of any and all real property bounded between the New Hampshire Turnpike (Interstate 95) to the West, New Hampshire Route 101 to the East and North, and Towle Farm Road to the South. 19-B.3 stating that the dimensional requirements for the Liberty Lane Overlay District shall be the same as those provided for the underlying Industrial Zoning District but with respect to any residential use, the maximum number of units per structure shall not exceed 120. 19-B.4 citing the permitted uses to include Residential Dwelling Units: Single Family, Two-Family, and/or Multi-Family; Condominium; Outdoor recreation areas for picnicking and pet exercise; Retail Sales and Services; Restaurants; Business and Professional Offices; Personal Services Establishments; Hotels; Health Care Facilities; Health/Athletic Clubs; Private Schools; Light Manufacturing, including Research and Development; Electric Vehicle Charging Stations; and Accessory Uses. 19-B.5 requiring Site Plan Review. 19-B.6 requiring all uses to comply with the parking standards provided in Article VI of the Zoning Ordinance, requiring a minimum of one electric vehicle charging station for every 100 residential units, and requiring a minimum of one electric vehicle charging station for every 50,000 square feet of non-residential floor area. 19-B.7 requiring any development or redevelopment to be consistent with the purposes set forth in Section 19-B.1 and to be subject to the Architectural and Site Design Guidelines and other related requirements in the Town of Hampton Site Plan Review Regulations. 19-B.8 stating that signs shall be governed by the provisions of Article V of the Zoning Ordinance, shall adhere to the requirements for the Industrial District in Tables 1 and II of said Article V, and shall be subject to the Architectural and Site Design Guidelines and other related requirements in the Town of Hampton Site Plan Review Regulations.

Also, Amend Article III - Use Regulations to add a note cross referencing Section 19-B.4 for the Permitted Uses and Facilities in the Liberty Lane Overlay District.

#### Recommended by the Planning Board

Jason Bachand explained the purpose and gave an overview of Article 8. He gave a list of permitted uses and facilities.

Erica DeVries asked if there is existing water and sewer.

Jason stated that this area had a Sewer Association that had been created when other projects in that area had been developed. He believes that development in this area would have to become a part of that Sewer Association.

Corinne Baker gave information about the prior discussions regarding this project. She believes that this project should have been included in the Master Plan. She also stated that the Planning Board didn't vote to support or oppose this.

Jason Bachand explained that this is a zoning amendment, not for a specific project and went through the proper channels for a zoning article.

Chris Muns asked about Sewer Associations and how the sewer is processed.

Jason explained that the Sewer Association was created when other development projects in that area were going through the process. He believes this area might be an area that was included.

Robert Nudd spoke about this article. He stated that it would create a Town within a Town rather a neighborhood within a Town.

Chris Muns asked what might happen to the sewerage.

Jen Hale reminded the meeting that this was a zoning article not an approval of the development. This project would be required to go through site plan review and would be reviewed by the Public Works Department regarding any capacity or other issues.

Being no further discussion, Article 8 will appear on the ballot as written.

Yes - 1116\*

No - 845

Moderator Casassa asked for a motion to allow town employees that are not town residents to be allowed to speak. The names were Kristi Pulliam, Finance Director, Rene Boudreau, Parks and Recreation Director, Kristina Ostman, Administrative Assistant, Alex Reno, Chief of Police, Amanda Cooper, Library Director, Stacey Mazur, Assistant Library Director and Joe Lynch, Deputy Director

Motion to allow them to speak was made by Jim Waddell, seconded by Chuck Rage. Motion passed.

### Article 09

To see if the Town of Hampton will vote to raise and appropriate the sum of \$3,000,000 for the purpose of reconstructing the Bicentennial Sea Wall, to include engineering and design to upgrade and replace the structure, supports, and any related work necessary to complete the project.

Said sum to be raised by the issuance of bonds or notes for a period not to exceed twenty-five (25) years under and in accordance with the Municipal Finance Act (RSA 33); and

To authorize the Board of Selectmen and the Town Treasurer to issue, negotiate, sell, and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof in accordance with the Municipal Finance Act (RSA 33); and

To authorize the Board of Selectmen to apply for, contract for, obtain, accept and expend any Federal, State or other available aid or funds toward the project in accordance with the terms and conditions under which they are received and to comply with all laws applicable to said

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project and to borrow in anticipation of the receipt of such funds and or the issuance of such bonds or notes as provided in the Municipal Finance Act (RSA 33); and

To authorize the Board of Selectmen to implement such cost-effective solutions as are presented in the future that they deem to be in the best interest of the Town that may result in a lesser amount of expenditure than is authorized by this warrant article; and

To authorize the Board of Selectmen to take any and all actions or to pass any other vote necessary to carry out the project in the best interest of the Town of Hampton. (3/5ths ballot vote required)

Recommended by the Board of Selectmen 5.0-0

Recommended by the Municipal Budget Committee 6.3-0

Fiscal Impact Note (Finance Dept). If bond is issued in 2023. The estimated 2023 tax rate impact is \$0.072 per \$1,000 valuation (seven point two cents per thousand dollars of valuation). The total of the bond's principal and interest payments over a 25-year period at an interest rate of 5.25% are estimated to be \$5,231,250.

Motion to open discussion on Article 9 by Jim Waddell, seconded by Amy Hansen. Jen Hale gave some background on this article. She stated that the time is now.

Katherine Harake spoke about the prior estimated cost and stated that the cost is now expected to be much more because of "kicking the can down the road". She spoke in favor of this Article.

Brian Warburton spoke against this Article. He stated that he walks the wall often. One of his concerns is that there is no maintenance program. He also wanted clarification about whether Public Works will do the work.

Jen Hale stated that Public Works would not be building a wall. They will hire a contractor to build the wall. She stated that the structural integrity of the wall is failing.

Corinne Baker asked where wall starts and ends.

Jen Hale stated that it is a small section of wall that goes from where the jersey barriers start to the north end of the wall. It is the wall that is two feet lower than the State wall at the end of High St.

Richard Sawyer spoke in favor. He stated it is a serious problem that should be taken care of. He reminded the voters that we always end up paying more when we put projects off.

Amy Hansen stated that she walks the wall regularly. She can see it is crumbling. She stated that King's Highway drainage system is important because it needs to work in conjunction with the protection of the Sea Wall. She also believes that it is a public hazard having Jersey barriers there. She thinks we need to be proactive and hopes that the voters will vote in favor of this article.

Being no further discussion, Article 9 will appear on the ballot as printed.

Yes - 1300\*

No - 736

Article 10

To see if the Town of Hampton will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant as amended by vote of the first session, for the purposes set forth therein, totaling \$34,503,083. Should this article be defeated, the default budget shall be \$33,155,072, which is the same as last year, with certain adjustments required by previous action of the Town of Hampton or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 6-3-0

Fiscal Impact Note (Finance Dept.). The proposed operating budget figure of \$34,503,083 is an increase of \$4,296,842 more than the budget amount adopted in 2022 of \$30,206,241. The net estimated 2023 tax impact of the proposed operating budget is \$1.096 per \$1,000 valuation. The default budget figure of \$33,155,072 is an increase of \$2,948,831 more than the budget amount adopted in 2022. The net estimated 2023 tax impact of the default budget is \$0.752 per \$1,000 valuation.

Motion to open discussion on Article 10 by Richard Sawyer, seconded by Jim Waddell.

Katherine Harake explained the budget process. She stated that the increase in the 2023 budget over the default budget arises from increases in wages, benefits, insurance, and utility costs. She explained that 9.7% increase in the default budget was due to warrant articles voted for in 2022.

Brian Warburton opposes this budget. He thinks these budgets are inflated. He stated we have money left over every year and he believes we should try a default budget.

Joseph Tirelli opposes the proposed budget and is in favor of the default budget. He suggested that the fiscal impact of the articles be written in a more user-friendly way to make it easier for the voters to understand.

Art Eckman spoke in opposition of this article. He stated that the proposed budget figures out to be 14% of the 2022 budget. The default budget is almost 10% higher. This is too much.

Mark McFarlin asked for an explanation for the 1.3-million-dollar increase.

Amy Hansen stated that electricity, heating, and gas prices have increased as well as the items that the Town voted for at the last election were part of the increase. She asked that the voters support this budget.

Art Eckman stated that we need new Selectmen based on their vote recommending this budget. We have to do things differently.

Katherine Harake stated that \$810,000 was from increases in energy costs and outside agencies supporting the Police Department. She also mentioned that the NH tourist numbers has doubled in the last ten years.

Being no further discussion, Article 10 will appear on the ballot as written.

Yes - 997

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No - 1009\*

Motion by Jim Waddell and seconded by Richard Sawyer to restrict reconsideration of Articles 9 and 10. Motion passed.

### Article 11

To see if the Town of Hampton will vote to raise and appropriate the sum of \$825,000 for the purchase of one (1) Fire Engine to include the design, planning, inspections, and any necessary operational equipment and accessories, for the Hampton Fire and Rescue Department. Said sum to come from the Unassigned Fund Balance. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the purchase is completed or by December 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.). Zero Tax Impact.

Motion to open discussion on Article 11 by Chuck Rage, seconded by Amy Hansen.

Chief McMahon gave the background on this article. He explained that it takes about 24 months to get new engine. He spoke in favor of this article.

Joe Torelli asked what was meant by “This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the purchase is completed or by December 31, 2028, whichever occurs sooner.”

Jamie Sullivan explained that it is a one-time amount as mentioned in the article.

Joe Torelli asked if the money goes into an account that accrues interest until it is used.

Jamie Sullivan explained that is not the case with the Unassigned Fund Balance.

Joe Torelli thinks we need more open discussion regarding the Zero Tax Impact and the UFB.

Being no further discussion, Article 11 will appear on the ballot as written.

Yes - 1505\*

No - 494

### Article 12

To see if the Town of Hampton will vote to raise and appropriate the sum of \$2,800,000 for the purpose of constructing and improvements to alleviate flooding on Kings Highway, and the Greene Street, Gentian Road, and Meadow Pond Road neighborhood area, to be funded by a \$2,000,000 grant from the State of New Hampshire and \$800,000 to come from the Unassigned Fund Balance. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the work is completed or by December 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.) No Tax Impact.

Motion to open discussion on Article 12 by Jim Waddell, seconded by Chuck Rage.

Jen Hale gave an overview of this article. She stated that it has been years in the making. This project is one of the things that came out of the study that had been done. She mentioned the 2,000,000 grant from the State of New Hampshire which will help fund this project. She reiterated that this project would help alleviate flooding not eliminate flooding.

Robert MacMillan spoke in favor of this article. He shared their experience with the flooding in this area. He stated that kicking the can down the road would be a mistake. He asked for a favorable vote on this article.

Keith Lessard stated that flooding has been an issue for many years. This is an opportunity to take advantage of a grant and preserve some of the assets of the residents and the Town. He spoke in favor of this article and asked for everyone's support.

Sven Doerge shared his experience of flooding. He stated that the water stays in the road because it has nowhere to go. He has seen the problem get worse since 2019. He spoke in favor of this article.

Art Eckman asked for an explanation of the unassigned fund balance. He referred to Articles 11, 12, 15 and 16. He stated that the money is coming from the taxpayers' pockets. He doesn't agree that there is Zero Tax Impact.

John Straw stated that Eel Creek has been eroding greatly in the last few years. He has heard that the pond upstream from them is higher because Mill Pond was opened. He is wondering if that is part of the impact. If so, what was the purpose.

Jen Hale said there are no gates on Mill Pond. They are not draining Meadow Pond to another area.

Lee Houghton-Davis stated that they rebuilt their cottage twelve years ago with all the appropriate recommendations and flood vents. She commends DPW for putting forth this article. She supports this article. She doesn't want to move. They need proper drainage.

Nancy Stiles asked what the potential tax value that we could lose if we don't do this. She asked for support of this article.

Paula Crowley spoke in favor of this article. She has experienced the flooding. It will get worse if nothing is done. She asked for support of this article. She stated that the problem will only get worse if not addressed.

Chuck Rage spoke in favor of this article. He commended DPW for obtaining the grant. The grant will cover 72% of the cost.

Ward Galanis asked about effects on properties south of Winnacunnet Rd. He supports this article if it will not have a negative impact on other areas.

Bob Casassa stated that there is no expected or intended effect to take water from one area of town to another.

Art Eckman supports this article, his issue is with the UFB.

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Ed Kutlowski stated that he thinks the statement No tax impact is deceiving, and should not be on these articles.

Bob explained his understanding of the Unassigned Fund Balance.

Richard Sawyer explained some language is required regarding the tax impact on the specific year we are going into. It is not an attempt to deceive anyone.

Being no further discussion, Article 12 will appear on the ballot as printed.

Yes - 1535\*

No - 475

### Article 13

To see if the Town of Hampton will vote to raise and appropriate the sum of \$500,000 to be added to the Road Improvement Capital Reserve Fund previously established. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 9-0-0

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$500,000 is \$0.127 per \$1,000 valuation (twelve point seven cents per thousand dollars of valuation).

Motion to open discussion on Article 13 by Chick Rage, seconded by Richard Sawyer.

Being no further discussion, Article 13 will appear on the ballot as written.

Yes - 1601\*

No - 407

### Article 14

To see if the Town of Hampton will vote to raise and appropriate the sum of \$618,660 for improvements to streets, sidewalks, and driveway openings; replacements to drainage and/or sewers; curbing maintenance or installation; and improvements and repairs to Town parking lots, parking areas and cemeteries. Said appropriation to be offset by the State Highway Block Grant estimated to be \$315,000. If the grant is not fully received, the remainder to be raised through taxation. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the improvements are completed or by December 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$303,660 is \$0.077 per \$1,000 valuation (seven point seven cents per thousand dollars of valuation).

Motion to open discussion on Article 14 by Chuck Rage, seconded by Richard Sawyer.

Linda McGrath asked about plan for paving High Street and Winnacunnet Road

Jen Hale stated that work will start this spring on High Street.



Being no further discussion, Article 14 will appear on the ballot as written.

Yes - 1647\*

No - 364

#### Article 15

To see if the Town of Hampton will vote to raise and appropriate the sum of \$550,000 for the purchase of one (1) Roll off hauler and (1) Western Star 6-Wheeler and Dump Body with Wing and Plow, or equivalents approved by Public Works, both with associated radios, lights, equipment, and other items as needed. Any replaced vehicles to be traded-in or sold, as determined to be in the best interest of the Town by the Public Works Director, Town Manager, and Board of Selectmen. Said sum to come from the Unassigned Fund Balance. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until these purchases are completed or by December 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.). Zero Tax Impact.

Motion to open discussion on Article 15 by Chuck Rage seconded by Richard Sawyer Corinne Baker asked how much money is in Unassigned Fund Balance.

Jamie Sullivan explained that the DRA recommends that we have between 5% and 17% percent of our budget. We are currently in the 8% range.

Motion to reopen discussion on Article 8 by Corinne Baker, seconded by Joe Torelli. Motion failed.

Being no further discussion, Article 15 will appear on the ballot as written.

Yes - 1500\*

No - 485

Motion to restrict reconsideration of Articles 1-8, 12, 13, 14 and 15 by Jim Waddell, seconded by Keith Lessard. Motion Passed

#### Article 16

To see if the Town of Hampton will vote to raise and appropriate the sum of \$450,000 for the purpose of replacing the roof, replacing and/or upgrading the HVAC systems, and for security and access systems for the Hampton Town Office Building. Said sum to come from the Unassigned Fund Balance. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the upgrades are completed or by December 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.) Zero Tax Impact. Motion to open discussion on Article 16 by Jim Waddell, seconded by Amy Hansen. Sharon Mullen asked about how energy efficiency

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is incorporated into these decisions and if a line item is reduced because of greater efficiency how would that be reflected in future budgets.

Jamie explained that the units that are being replaced are about thirty years old so they do expect more efficiency, but we do not have a calculation of what any savings might be.

Being no further discussion, Article 16 will appear on the ballot as written.

Yes - 1509\*

No - 483

### Article 17

To see if the Town will vote to authorize the Board of Selectmen to enter into a long-term purchase agreement in the amount of \$404,283 payable over a term of five (5) years for the purchase of body-worn and vehicle-mounted cameras, and all necessary equipment, accessories, training, and support materials for the Hampton Police Department, and to raise and appropriate the sum of \$88,943 for the first year's payment for that purpose, and for all future costs to be included in the annual budget and default budget moving forward. This agreement contains an escape clause. If Warrant Article 18 does not pass, then this Warrant Article is null and void. (Majority vote required)

Recommended by the Selectmen 5-0-0

Budget Committee 4-4-0

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$88,943 is \$0.023 per \$1,000 valuation (two point three cents per thousand dollars of valuation).

Motion to open discussion on Article 17 by Richard Sawyer, seconded by Amy Hansen.

Chief Reno gave an overview of this article and explained the process of choosing a vendor. He stated that a \$50,000 grant will help offset the cost.

Keith Lessard spoke in favor of the article. He thinks it protects both the police and the public.

Amy Hansen spoke in favor of this article. She believes this would improve liability for our community to have access to the body cams.

Being no further discussion, Article 17 will appear on the ballot as written.

Yes - 1299\*

No - 694

### Article 18

To see if the Town will vote to raise and appropriate the sum of \$134,175 for the salary and benefits to hire and equip one additional full-time police lieutenant, over and above the existing positions funded by the 2023 operating budget, starting on April 1, 2023, with the estimated full year cost in 2024 being \$166,307, which includes salary and benefits, and for all future costs to be included in the annual budget and default budget moving forward. If Warrant Article 17 does not pass, then this Warrant Article is null and void. (Majority vote required)

Recommended by the Selectmen 5-0-0

Not Recommended by the Budget Committee 3-5-0

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$134,175 is \$0.034 per \$1,000 valuation (three point four cents per thousand dollars of valuation).

Motion to open discussion on Article 18 by Richard Sawyer, seconded by Jim Waddell.

Chief Reno explained the need for this position in order to monitor the information that comes in, reply to 91-A requests that would come in and help determine what information on the cameras may be used to help in other areas.

Joe Torelli asked about the escape clause in Article 17.

Chief Reno addressed the question.

Being no further discussion Article 18 will appear on the ballot as written.

Yes - 941

No - 1024\*

#### Article 19

To see if the Town of Hampton will vote to raise and appropriate the sum of \$200,000 for fencing, electrical work, building repair, signage, improvements to outdoor facilities, and to purchase other equipment and supplies for the Parks and Recreation Department; and to authorize the withdrawal of said sum from the Hampton Recreation Infrastructure Special Revenue Fund previously established. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the upgrades are completed or by December 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.) Zero Tax Impact.

Motion to open discussion on Article 19 by Jim Waddell, seconded by Richard Sawyer.

Rene Boudreau gave additional information regarding the electrical work that needs to be done as well as the other projects presented.

Being no further discussion, Article 19 will appear on the ballot as printed.

Yes - 1716\*

No - 298

Motion to restrict reconsideration on Articles 16, 17, 18 and 19 by Jim Waddell, seconded by Amy Hansen. Motion passed.

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### Article 20

To see if the Town of Hampton will vote to raise and appropriate the sum of \$190,511 to be distributed to twenty-three (23) human service agencies in the Seacoast area in the amounts they requested for 2023.

Human Service Agency	2022 Funding	2023 Funding
Aids Response Seacoast	2,700	2,700
American Red Cross	2,000	2,000
Area Home Care & Family Services	12,000	12,000
Big Brothers Big Sisters	8,000	8,000
Child Advocacy Center	1,250	2,000
Court Appt Special Advocates (CASA)	1,000	1,000
Crossroads House	15,000	15,000
Families First Health & Support Center	10,000	10,000
Friends Program Retired & Senior Volunteer Program	1,800	1,800
Haven Violence Protection & Support Services	7,500	7,500
New Generation Shelter	2,000	2,000
One Sky Community Services	5,100	5,100
Richie McFarland Children's Center	10,500	0
Rockingham Community Action	25,000	25,000
Rockingham Meals on Wheels	11,589	11,811
Seacoast Family Promise	2,500	2,500
Seacoast Mental Health Center	8,000	8,000
Seacoast Visiting Nurse	40,000	40,000
Seacoast Youth Services	2,500	5,000
St. Vincent de Paul	3,000	3,000
Step Up Parents	500	500
Transportation Assistance for Seniors (TASC)	9,600	9,600
Waypoint	6,000	16,000
Total	\$187,539	\$190,511

These agencies shall be required to give a written report at the end of their fiscal year 2023 to the Board of Selectmen highlighting what the funds were used for and what impact the funds had in assisting them to achieve their goals and objectives. (Majority vote required)

Recommended by the Selectmen 4-0-1

Recommended by the Budget Committee 8-0-1

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$190,511 is \$0.049 per \$1,000 valuation (four point nine cents per thousand dollars of valuation).

Motion to open discussion on Article 20 by Amy Hansen, seconded by Chuck Rage.

Being no further discussion, Article 20 will appear on the ballot as written.

Yes - 1682\*

No - 346

### Article 21

To see if the Town of Hampton will vote to raise and appropriate the sum of \$165,945 for the purpose of contracting with an architecture and planning firm to create a final conceptual design and preliminary budget for the construction of the Hampton Hub, a joint community center project of the Lane Memorial Library and Parks and Recreation Department, and to allow the Hampton Board of Selectmen and/or Lane Memorial Library Board of Trustees to apply for and accept any such monies which may become available through state or federal grants and/or private sources for this project. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the work is completed or by December 31, 2028, whichever is sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0  
Budget Committee 4-4-0

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$165,945 is \$0.042 per \$1,000 valuation (four point two cents per thousand dollars of valuation).

Motion to open discussion on Article 21 by Amy Hansen, seconded by Jim Waddell.

Amanda Cooper gave an overview and background of Article 21. This iteration of the idea started in 2020. Amanda explained what has been done to get to this point. This step is critical to the process.

Theresa Evans spoke on behalf of the Lane Library Board of Trustees; she stated that the Board unanimously supports this project. She addressed concerns about the Hub Project pulling energy from the library and its staff. As a homeowner, she addressed the financial impact on the residents. She asked for support of this Article.

Brian Warburton spoke against this article and urged people to vote no on this article.

Linda McGrath spoke about the cost. She mentioned space that we have that is not being used. She would love to see the study being done with no cost.

Joe Torelli spoke against this article.

Molly McCoy spoke in favor of this article.

Ben St. Jean spoke in favor of this article.

Joe Hogan spoke in favor of this article. He believes that planning is very important.

Rene mentioned the 2019 UNH study that was done. He stated that this is following up on the information that was received from the study.

Amy Hansen spoke in favor of this article.

Nathan Page spoke in favor of this Article. He believes the study is an important step forward.

Keith Lessard asked if the Article could be changed to use the Unassigned Fund Balance. He also stated that with proper planning, if not now, then when.

Moderator Casassa stated that we cannot change the source of the funding at this meeting.

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Marilyn MacIntosh sees this as a vision for the future. She spoke in favor of this Article as a member of the Board of Directors of Friends of the Library.

Being no further discussion, Article 21 will appear on the ballot as written.

Yes -1180\*

No - 828

### Article 22

To see if the Town of Hampton will vote to raise and appropriate the sum of \$100,000 for the purpose of hiring a consultant to study the ecological condition of Ice Pond and Grist Mill Pond. The consultant will identify the permitting and engineering studies needed to implement the solutions to improve the health of both ponds and their buffers. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the study is completed or by December 31, 2028, whichever is sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 5-3-0

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$100,000 is \$0.025 per \$1,000 valuation (two point five cents per thousand dollars of valuation).

Motion to open discussion on Article 22 by Amy Hansen, seconded by Jim Waddell.

Jay Diener gave background information about this article. He stated that both ponds are in distress. He spoke in favor of this article. The intent is to come out with a shovel ready project.

Peter Tilton believes the timing is off on this article. He thinks we need more information about what the people want from the pond.

Brian Warburton agrees with Peter Tilton and spoke against this article.

Being no further discussion, Article 22 will appear on the ballot as written.

Yes - 994\*

No - 968

Motion to restrict reconsideration of Articles 16-22 by Jim Waddell, seconded by Richard Sawyer. Motion passed.

### Article 23

To see if the Town of Hampton will raise and appropriate the sum of \$100,000 for the purpose of grinding and disposing of debris piles at the Hampton Transfer Station. Said sum to come from the Unassigned Fund Balance. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the work is completed or by December 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.) No Tax Impact.

Motion to open discussion on Article 23 by Chuck Rage, seconded by Amy Hansen Jen Hale gave information about this article and why it is needed.

Corinne Baker thinks this should in the budget because it could be an ongoing expense. She asked how often this needs to be done.

Jen Hale stated it has been done once in the last 8 years.

Being no further discussion, Article 23 will appear on the ballot as written.

Yes - 1708\*

No - 280

### Article 24

To see if the Town of Hampton will vote to raise and appropriate the sum of \$34,100 to assist the Department of Public Works in the development of a vulnerability and risk assessment plan for approximately 25 manholes that have been identified to be in poor condition, are located in areas of flooding, and contribute to high inflow and infiltration and/or where failure would have a major impact to our community;. Said appropriation to be offset by \$34,100 in principal loan forgiveness under the New Hampshire Department of Environmental Services Clean Water State Revolving fund (SRF) and to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State, or other available funds towards the project in accordance with the terms and conditions under which they are received; and to borrow in anticipation of the receipt of such and or the issuance of such bonds or notes as provided in the Municipal Finance Act (RSA 33); and to authorize participation in the State Revolving Fund (SRF) (RSA 486:14) established for the purpose, and to authorize the Board of Selectmen to accept and expend such monies as they become available from the Federal and State Governments. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the study is completed or by December 31, 2028, whichever is sooner. (3/5ths ballot vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 9-0-0

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$34,100 is \$0.009 per \$1,000 valuation (nine tenths of one cent per thousand dollars of valuation).

Motion to open discussion on Article 24 by Jim Waddell, seconded by Amy Hansen

Art Eckman spoke in favor of this article. He would question if the number was too low.

Joe Torelli asked for clarification regarding the loan forgiveness and the 3/5th ballot vote being required.

Jamie Sullivan confirmed that once the DES Clean Water State Revolving Fund pays us back it would be zero. He also stated that the State requires 3/5ths vote on this Article.

Being no further discussion, Article 24 will appear on the ballot as written.

Yes - 1736\*

No - 262

Assistant Moderator, Patricia Bushway stepped to the podium to continue the meeting.

## 2023 Annual Senate Bill 2 Sessions Report

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### Article 25

To see if the Town of Hampton will vote to raise and appropriate the sum of \$90,000 to carry out all lawful functions allowed under federal, state, and local criminal justice forfeiture programs and to authorize the withdrawal of said sum from the Police Forfeiture Special Revenue Fund previously established. (Majority vote required)

Recommended by the Selectmen 4-0-1

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.). Zero Tax Impact

Motion to open discussion on Article 25 by Richard Sawyer and Chuck Rage.

Being no further discussion, Article 25 will appear on the ballot as written.

Yes - 1548\*

No - 353

### Article 26

To see if the Town of Hampton will raise and appropriate the sum of \$83,000 for the purpose of replacing a compactor at the Hampton Transfer Station, to include all associated equipment, labor, and materials to install and maintain the compactor. Said sum to come from the Unassigned Fund Balance. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the purchase is completed or by December 31, 2028, whichever is sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.). No tax impacts.

Motion to open discussion on Article 26 by Amy Hansen, seconded by Chuck Rage.

Joe Torelli asked why this is not in the budget.

Jamie Sullivan stated that the Board felt this was the best place to fund it.

Being no further discussion, Article 26 will appear on the budget as written.

Yes - 1792\*

No - 203

### Article 27

To see if the Town of Hampton will vote to raise and appropriate the sum of \$65,000 for the purpose of purchasing a 1-ton dump body truck with plow assembly and all other necessary equipment, for the maintenance of the Cemeteries. Said sum to come from the Unassigned Fund Balance. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the purchase and delivery are completed or by December 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Selectmen 5-0-0



Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.). Zero Tax Impact.

Motion to open discussion on Article 27 by Chuck Rage and Amy Hansen.

Carol Fetter asked why this is not coming out of the Cemetery Trust Funds instead of the UFB.

Jamie Sullivan stated that they try to keep that money for the physical maintenance aspects plus they feel this truck can be used for other purposes such as plowing the Town Office. Therefore, they felt this was the appropriate way to fund it.

Being no further discussion, Article 27 shall appear on the ballot as written.

Yes - 1506\*

No - 474

#### Article 28

To see if the Town of Hampton will vote to raise and appropriate \$50,000 to be added to the Pedestrian and Traffic Safety Capital Reserve Fund previously established. Said sum to come from the Unassigned Fund Balance. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-0

Fiscal Impact Note (Finance Dept.). Zero Tax Impact.

Motion to open Article 28 for discussion by Amy Hansen and Richard Sawyer.

Being no further discussion, Article 28 shall appear on the ballot as written.

Yes - 1460\*

No - 508

#### Article 29

To see if the Town of Hampton will raise and appropriate the sum of \$30,000 to be placed in the Hampton Conservation Commission Fund previously established. (Majority vote required)

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 6.1-1

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$30,000 is \$0.008 per \$1,000 valuation (eight tenths of one cent per thousand dollars of valuation).

Motion to open discussion by Jim Waddell, seconded by Amy Hansen.

Brianna O'Brien gave explanation of this Article. The balance currently is about 50,000. These funds are used to purchase conservation lands in Hampton. They currently have 35 to 40 parcels they are looking at.

Amy Hansen stated Hampton has less conservation land than many other towns. She spoke in favor of this Article.

## 2023 Annual Senate Bill 2 Sessions Report

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Jay Diener reminded that they ask for conservation funds every year when they are not asking for funds for specific properties in an effort to have the necessary funds when opportunities arise.

Being no further discussion, Article 29 will appear on the ballot as written.

Yes - 1224\*

No - 756

### Article 30

To see if the Town of Hampton will vote to raise and appropriate the sum of \$27,500 to be added to the Firefighters Turn Out Gear/Personal Protective Equipment Capital Reserve Fund previously established. Said sum to come from the Unassigned Fund Balance. (Majority vote required)

Recommended by the Selectmen 5.0-0

Recommended by the Budget Committee 8.0-0

Fiscal Impact Note (Finance Dept.). Zero Tax Impact.

Motion to open discussion on Article 30 by Richard Sawyer, seconded by Chuck Rage.

Chief McMahon gave an overview of this article. He explained that it is an ongoing article.

Corinne Baker asked if the wording could be changed to zero new tax impact. She believes this should be included in the budget.

Being no further discussion, Article 30 will appear on the ballot as written.

Yes - 1690\*

No - 335

Motion to restrict reconsideration of Articles 23-30 by Jim Waddell, seconded by Amy Hansen. Motion passed.

### Article 31

To see if the Town of Hampton will approve the readoption of the Optional Veteran's Tax Credit (RSA 72:28 II) to include those service members that are currently serving and have not yet been honorably discharged from the armed services. The readoption of the Optional Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements and, as of April 1, 2023, would expand the eligibility requirements to include those individuals that have not yet been discharged from active service. If this Article does not pass, the Optional Tax Credit will be reduced from \$750 to \$50 per year, as of April 1, 2023. (Majority vote required)

Recommended by the Selectmen 4-0-1

Motion to open discussion on Article 31 by Chuck Rage, seconded by Amy Hansen.

Art Eckman asked if this was a real estate tax credit. Jamie Sullivan explained the credit.

Being no further discussion Article 31 will appear on the ballot as written.

Yes - 1743\*

No - 265

### Article 32

To see if the Town of Hampton will approve the readoption of the All Veteran's Tax Credit (RSA 72:28.b) to include those service members that are currently serving and have not yet been honorably discharged from the armed services. The readoption of the All Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements of (RSA 72:28.b) and, as of April 1, 2023, would expand the eligibility requirements to include those individuals that have not yet been discharged from active service. If this Article does not pass, the All Veteran Tax Credit would be reduced from \$750 to \$50 per year, as of April 1, 2023. (Majority vote required)

Recommended by the Selectmen 4-0-1

Motion to open discussion on Article 32 by Amy Hansen, seconded by Jim Waddell.

Patricia Trefethen asked whether the amount of tax credit would be reduced to \$50 for those already receiving the \$750 tax credit.

Jamie Sullivan explained that if the article did not pass everyone receiving the credit would receive \$50.

Carolyn Fetter asked about the difference between the two articles.

Jamie Sullivan explained that the RSA referenced in each is different. Chris Muns asked if someone could be eligible for \$1500.

Jamie Sullivan stated they would only be eligible for one or the other, not both. Peter Tilton stated that it is confusing having two separate articles.

Mike Edgar stated that it is confusing when you must change multiple RSA's. The main change is that the articles will now include service members currently serving. He hopes the voters will support the veterans.

Being no further discussion, Article 32 will appear on the ballot as written.

Yes - 1715\*

No - 272

Moderator Casassa returned to the podium. He advised that there would be a twenty-minute break. He stated that there were students selling food as a fundraiser and he hoped people would support their efforts.

### Article 33

To see if the Town of Hampton will vote to adopt the Hampton Electric Aggregation Plan which authorizes the Board of Selectmen to develop and implement a Hampton Community Power Aggregation Program as described therein (pursuant to RSA 53-E:7). This program would allow the Town to provide Hampton residents and businesses access to competitive markets for supplies of electricity and related energy services. (Majority vote required)

## 2023 Annual Senate Bill 2 Sessions Report

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Recommended by the Selectmen 5-0-0

Motion to open discussion on Article 33 by Chuck Rage, seconded by Amy Hansen.

Chuck Rage gave additional information regarding this Article. He explained that this was a voluntary program and he thinks it will save money.

Sharon Mullens first commended the Board for attempting to help bring down electricity costs. She expressed concern about those with solar that participate in a program called net metering. She also spoke about another group of towns that are participating in a similar program and wondered if we might obtain better pricing by joining them.

Jamie Sullivan explained how we got to this point with timing being an issue. He stated that the program is new, and we may have to reevaluate in the future as we receive more information.

Gordon Whicher thought it was a great idea and asked about Xfinity and Natural gas.

Being no further discussion, Article 33 will appear on the ballot as written.

Yes - 1706\*

No - 275

### Article 34

To see if the Town will vote to amend the Entertainment Activities Ordinance as follows:

Add to Section 149-3. Definitions:

DISTRICTS - A. Beach District: Is defined as the area encompassing the Hampton Beach Village District.

Route 1 Town District: The area adjacent to Route 1 in the following Town of Hampton zoning districts: G, B, TGS, TGH, TO-N.

Industrial District: All properties located in the Town of Hampton Industrial Zones as identified on the zoning district map.

Establishment or place: add at the end of the first sentence, "and has a valid on-premises liquor license issued by the state of New Hampshire or a Dance Hall license from the town."

Temporary Entertainment License: In the first sentence after the words, "entertainment activity" add the words "or outdoor entertainment."

Section 149.4. Regulation of entertainment licenses. Add at the end of the sentence, "and set fees thereof."

Section 149-6. Issuance of license. Delete entire section and replace with "No person shall engage in or provide an entertainment activity in any building or premises without first having obtained an entertainment license from the Board of Selectmen, who shall set the criteria therefor. Any person who complies with the requirements of this chapter shall be entitled to receive and retain such a license."

The Town Manager shall create a permit application for approval by the Board of Selectmen. The Board of Selectmen shall set the fees for the issuance of a license under this chapter."

Section 149-7. License Period. Delete wording in section B and replace with, “B. A temporary license granted under this chapter shall be valid for the period specified.”

Section 149-9. Hours restricted. Delete entire section and replace with:

“Section 149-9. Hours/Restrictions

The using, operating, or permitting of an entertainment activity shall not be allowed between the hours of 1:00 a.m. and 12:00 noon on any day of the week, outside entertainment shall only be allowed between 12:00 noon and 11:59 p.m. in the Beach and Industrial Districts of the Town.

The using, operating, or permitting of an entertainment activity shall not be allowed between the hours of 9:00 p.m. and 12:00 noon Sunday to Thursday, or between 11:59 p.m. to 12:00 noon Friday and Saturday in the Route 1 Town District area.

Outdoor entertainment shall only be allowed from Memorial Day to Columbus Day each year and shall only be allowed between the hours of 12:00 noon and 11:59 p.m. where allowed.

Any entertainment activity, outside entertainment activity or special event with an expected capacity of 1,500 people or more must have approval of the Board of Selectmen.”

Section 149-12. Transfer of License. Delete entire section and replace with: “Any license issued under this chapter may only be transferred to another with the approval of the Board of Selectmen or shall be deemed void.”

Section 149-13. Complaints; additional restrictions or conditions. In the first sentence delete the words “from abutters” and replace with “from the public.”

Section 149-15. In the last paragraph replace the wording, “that exceeds 30 seconds” with “that exceeds 10 seconds.”

Section 149-18. Suspension or revocation of license. Add wording to Section A. (1) at the end of the first sentence, after the word therefor “and the licensee shall have the opportunity to mediate with the complainant.”

Delete wording in section C. (1) in the first sentence after the word license that reads, “and the fee for the restoration of the license shall be calculated at \$1 per day up until the annual expiration date of license.” (Majority vote required)

Recommended by the Selectmen 5-0-0

Motion to open discussion on Article 34 by Amy Hansen, seconded by Richard Sawyer.

Gordon Whicher spoke in opposition of this article. He doesn’t like extending the hours in the Beach district.

Being no further discussion, Article 34 will appear on the ballot as written.

Yes - 1472\*

No - 491

## 2023 Annual Senate Bill 2 Sessions Report

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### Article 35

On the petition of John Woodburn and at least 25 Hampton registered voters, shall the Town of Hampton raise and appropriate \$3,000 to pay to Experience Hampton Inc, the organizer of the 2010 to 2022 Hampton Holiday Parade, to help defray the expenses of the 2023 Holiday Parade and related activities?

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-1

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$3,000 is \$0.001 per \$1,000 valuation (one tenth of one cent per thousand dollars of valuation)

Motion to open discussion on Article 35 by Amy Hansen, seconded by Richard Sawyer.

Corinne Baker believes this should be in the budget because it is a recurring expense that we have every year.

Being no further discussion, Article 35 will appear on the ballot as written.

\*\*Yes - 1567\*

No - 446

\*\* Town Clerk's official minutes did not include the vote result.

### Article 36

On the petition of Gather and at least 25 Hampton registered voters, shall the Town of Hampton vote to raise and appropriate the amount of \$5,000 for Gather to provide residents of Hampton with food during the summer and to support Gather's pantry operations. Currently, Gather runs its Meals 4 Kids (M4K) program in Hampton all summer to provide school-aged children, particularly those who are eligible for free and reduced-price breakfast and lunch at school, with food when school is not in session. We have partial funding for this program already. The requested funding would allow us to go beyond serving children and to offer food to all who come to Gather's Mobile Market in Hampton. In 2022, we served 210 children at our M4K in Hampton at the Municipal Lot. Hampton residents not only benefit from our M4K Program, but Hampton represents the 3rd largest population served at our Pantry Market in Portsmouth. Every month, Gather provides food/meals to over 200 Hampton residents through the pantry.

Recommended by the Selectmen 5-0-0

Recommended by the Budget Committee 8-0-1

Fiscal Impact Note (Finance Dept.). The estimated 2023 tax impact on \$5,000 is \$0.001 per \$1,000 valuation (one tenth of one cent per thousand dollars of valuation)

Motion to open discussion on Article 36 by Amy Hansen, seconded by Chuck Rage.

Corinne Baker believes this should be in the budget. She referenced a couple of other towns that include donations to social services in their budget.

Richard Sawyer explained that first time requests for money are put in a separate article. Once it is approved by the voters, it will be listed in the same article as the other social services. He stated that he wouldn't be comfortable putting it in the budget.

## 2023 Annual Senate Bill 2 Sessions Report

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Brian Warburton explained that the warrant articles are not created by the Budget Committee. Petitioned articles such as this must be put forth to the voters. If it passes it will then be included in the Selectmen sponsored article with all the other social services the following year.

Carolyn Fetter stated that the Article does not let the voter know that if it passes, it will be included in the Social Service article next year.

Motion by Joe Torelli to amend Article 36 by adding: If Article 36 passes, Gather will be included for consideration in the 2024 Social Services Article. Motion seconded by Carolyn Fetter. Motion to Amend passed.

Keith Lessard spoke in favor of this Article and asked the voters to support this article.

Being no further discussion, Article 36 will appear on the ballot as amended.

Yes - 1758\*

No - 270

Motion to reconsider Article 35 by Joe Torelli, seconded by Linda McGrath. Motion failed.

Meeting adjourned at 12:49 PM

Minutes prepared by Shirley Doheny, Town Clerk on 3/21/2023.

Shirley Doheny

Town Clerk

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*2024 Warrant*



Town of Hampton  
State of New Hampshire  
2024 Warrant

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

You are hereby notified to meet for the first session of the Annual Town Meeting on Saturday, February 3, 2024, at 8:30 a.m., in the Gymnasium of the Hampton Academy, 1 Academy Avenue, for the transaction of all business other than voting by official ballot.

You are also hereby notified to meet for the second session of the Annual Town Meeting on Tuesday, March 12, 2024, at 7:00 a.m., in the Dining Hall of Winnacunnet High School, 2 Alumni Drive to elect town officers by official ballot and to vote on questions required by law to be inserted on said official ballot. The polls will not close before 8:00 p.m.

Further, you are notified that the Moderator will process the absentee ballots beginning at 9:00 a.m. on Tuesday, March 12, 2024, pursuant to RSA 659:49.

Article 01

To choose by non-partisan ballot:

Two (2) members of the Board of Selectmen for a term of three (3) years; One (1) Town Moderator for a term of two (2) years; One (1) Tax Collector for a term of three (3) years; Two (2) Trustees of the Trust Funds for a term of three (3) years; Two (2) Trustees of the Lane Memorial Library for a term of three (3) years; Two (2) members of the Municipal Budget Committee for a term of three (3) years; Two (2) members of the Planning Board for a term of three (3) years; One (1) member of the Supervisors of the Checklist for a term of six (6) years; One (1) member of the Supervisors of the Checklist for a term of two (2) years; Two (2) members of the Zoning Board of Adjustment for a term of three (3) years.

Article 02

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Hampton Zoning Ordinance as follows.

Amend Article I - General, Section 1.6 - Definitions to insert a new definition for "Affordable Housing," by referencing NH RSA 674:58 I, and as amended. Also insert a new definition of "Workforce Housing", by referencing NH RSA 674:58 IV, and as amended.

Recommended by the Planning Board

### Article 03

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

Amend Article I - General, Section 1.6 - Definitions to insert a new definition for “Alternative Treatment Center (Non-Cultivation Location).”

Amend Article III - Use Regulations. Add new Section 3.50 identifying an Alternative Treatment Center (Non-Cultivation Location), as regulated by the State of New Hampshire (RSA 126-X), as a permitted use in the following locations: the Business (B) zoning district, but only along Lafayette Road from Ann’s Lane north to the North Hampton town line; the General (G) zoning district, but only along Lafayette Road from the NH-101 interchange south to the Hampton Falls town line; and the Industrial (I) zoning district.

Amend Article II - Districts, Section 2.8 F Town Center District (North and South). Add New Use #28 identifying an Alternative Treatment Center (Non-Cultivation Location), as regulated by the State of New Hampshire (RSA 126-X), as a permitted use in the Town Center-North (TC-N) zoning district only.

Amend Article XIX-A - Interstate Corridor Overlay District, Section 19-A.4 Permitted Uses and Facilities. Add New Use #9 identifying an Alternative Treatment Center (Non-Cultivation Location), as regulated by the State of New Hampshire (RSA 126-X), as a permitted use in said zoning overlay district.

Recommended by the Planning Board

### Article 04

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

Amend Article I - General. Section 1.6 Definitions to add a new definition of “Family.” This definition formally codifies the term in the Zoning Ordinance, providing clarity for fire and life safety purposes.

Recommended by the Planning Board

### Article 05

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

Amend Article II - Districts, Section 2.4 - Floodplain Management Ordinance. This amendment involves an update of the existing Floodplain Management Ordinance for the following purposes: Definitions: Add definitions for “Flood Design Class”, “Sea Level Rise Design Flood Elevation (SLR DFE)”, and “Tolerance for Flood Risk”; Delete the definition for “Crawl Space”; Modify the definition for “Substantial Improvement”. State Building Code Compliance: Add language stating that all development in a Special Flood Hazard Area shall be compliant with the applicable requirements of the State Building Code and the applicable standards in this Ordinance, whichever is more restrictive (2.4.7 A.5). Higher Floodplain Management

Standards: Critical Facilities - Add language indicting that the construction of critical facilities (those that are vital to public health and safety, e.g., police stations, fire and rescue stations, shelters, schools, nursing homes and water supply and waste treatment facilities) is prohibited within the Special Flood Hazard Area unless specified criteria to address flood risk are met (2.4.7 C); Elevation of Utilities - Add language stating that all development in a Special Flood Hazard Area shall be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities elevated to the Sea Level Rise Design Flood Elevation in Table 1 of Section 2.4.9 (and determined by the Floodplain Administrator in Section 2.4.8) (2.4.7 A.4); Sea Level Rise Design Flood Elevation (SLR DFE) - Insert new Table 1 titled “Sea Level Rise Design Flood Elevation Requirements for Flood Design Classes 1-4 in the Special Flood Hazard Area” under Section 2.4.9. This table provides varying freeboard requirements based on the type of elevation, the flood zone, and the flood design class (also cross-referenced in Sections 2.4.7 A.4, 2.4.9 A.1, 2.4.9 B.1, 2.4.11 C.1.a). Clarification Changes: Reference the date of the current Flood Insurance Study for Rockingham County and the current Flood Insurance Rate Maps (2.4.3B); Delete references to basements and/or crawl spaces (2.4.6 A.2, 2.4.9 A.1, 2.4.9 A.2, and 2.4.9 B.2); Change the words “base flood elevation” to “lowest floor” (2.4.9 D); Clarify in the Ordinance that the issuance of a variance to construct below the base flood elevation will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage; Cross reference Section 2.4.11 C.1 in Attachment A of Article IV - Dimensional Requirements.

Recommended by the Planning Board

#### Article 06

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

Amend Article III-A-- Accessory Dwelling Units to Single-Family Dwellings as follows: Section 3-A.4 Occupancy Requirements to add a new Subsection “f” regarding accessory dwelling units that are used exclusively as the primary or secondary residence of related individual(s); Section 3-A.5 - Site Location and Size to modify the existing requirements as to which detached structures may be utilized for a detached accessory dwelling unit and to provide screening requirements from same; Section 3-A.7 - Dimensional Requirements to delete the existing restrictive language involving pre-existing lots of record and expanding the footprint of a principal dwelling; Section 3-A.10 Impact Fees to cross-reference new Subsection 3-A.4f; and Section 3-A.11 Removal of an Accessory Dwelling Unit to delete the existing Use Change requirement while maintaining the existing Building Permit requirement. Also amend Article VI - Parking, Section 6.3 - Parking Requirements (new Subsection 6.3.1b) to require an accessory dwelling unit to have at least one unobstructed 9’ x 18’ parking space on-site, instead of two parking spaces as currently required.

Recommended by the Planning Board

### Article 07

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

Amend Article VI - Parking. Add New Section 6.5 - Accessible Parking Spaces for the Disabled, which is divided into the following three Subsections: 6.5.1 stating that adequate parking spaces for disabled persons shall be provided as required under the Americans with Disabilities Act (ADA) and the New Hampshire State Building Code, that an accessible parking space shall be a minimum of 9' x 18' in size and shall have an adjacent access aisle which is a minimum of 5' wide and clear of obstructions, and indicating that each accessible parking space must be designated by a sign; 6.5.2 inserting a table which identifies the minimum number of accessible parking spaces required, based upon the total number of parking spaces that are provided per lot; and 6.5.3 providing standards for van accessible spaces.

Recommended by the Planning Board

### Article 08

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

Amend Article VIII - Multi-Family Dwellings. Add new Subsection 8.1.5 to require a safe and suitable area for outdoor grilling, which is located outside of the required dimensional setbacks for the zoning district and at least ten (10) feet away from buildings. Amend Section 8.2 to incorporate minor language adjustments for clarity and to note that, in the Town Center District (Historic, South, and North), only Subsections 8.2.5 and 8.2.6 shall apply. Also amend Article II - Districts, Section 2.8 Town Center District (Subsections D & F) to cross-reference Article VIII.

Recommended by the Planning Board

### Article 09

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

Amend Article X - Building Permits and Inspection. Section 10.1 to delete the existing language which states that a permit shall not be required in the case of repairs unless such repairs include alteration or new construction in excess of five hundred dollars (\$500.00). This language is replaced with language indicating that a permit is not required for work outside of the Special Flood Hazard Area that is considered exempt in accordance with Section 105.2 of the "2018 IBC Code and Commentary" or as amended. In the Special Flood Hazard Area, the permitting requirements of Zoning Ordinance Section 2.4 - Floodplain Management Ordinance shall take precedence.

Recommended by the Planning Board

## Article 10

To see if the Town of Hampton will vote to raise and appropriate the sum of \$2,500,000 for the purpose of replacement of +/-2,200 ft of vitrified clay gravity sewer on Ross Avenue, Kentville Terrace, and Charles Street, which has been identified as a priority project that will eliminate a significant amount of Inflow/Infiltration from the town's sewer system (Estimated to be 10,000-20,000 gpd/idm). The design, engineering, and implementation of replacement of the sewer mains and manholes, and in some cases realigning the sewer to eliminate back lot sewers, sewer mains under buildings, assets in wetlands, and in areas prone to flooding. Replacement of sewer services, drainage improvements, and associated repairs to the roadways are also included; and Said sum to be raised by the issuance of bonds or notes for a period not to exceed [thirty (30) years] under and in accordance with the Municipal Finance Act (RSA 33); and

To authorize the Board of Selectmen and the Town Treasurer to issue, negotiate, sell, and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof in accordance with the Municipal Finance Act (RSA 33); and

To authorize the Board of Selectmen to apply for, contract for, obtain, accept and expend any Federal, State or other available aid or funds, including, but not limited to, a New Hampshire Department of Environmental Services Clean Water State Revolving Fund (CWSRF) Loan, toward the project in accordance with the terms and conditions under which they are received and to comply with all laws applicable to said project and to borrow in anticipation of the receipt of such funds and or the issuance of such bonds or notes as provided in the Municipal Finance Act (RSA 33); and

To authorize the Board of Selectmen to implement such cost-effective solutions as are presented in the future that they deem to be in the best interest of the Town that may result in a lesser amount of expenditure than is authorized by this warrant article; and

To authorize the Board of Selectmen to take any and all actions or to pass any other vote necessary to carry out the project in the best interest of the Town of Hampton. (3/5ths Ballot vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): If a bond is issued in 2024, the first bond payment will be due in 2025. The estimated 2025 tax rate impact is \$0.074 per \$1,000 valuation (seven point four cents per thousand dollars of valuation). The total of the bond's principal and interest payments over a 15-year period at an interest rate of 4.75% are estimated to be \$3,447,188.

### Article 11

To see if the Town of Hampton will vote to raise and appropriate the sum of \$100,000 for the purpose of a Wastewater Treatment Plant (WWTP) Outfall Study. The Town was issued an Administrative Order on Consent (AOC) in March 2022 by the EPA to address non-compliance with the total copper WWTP discharge limits. This project will include evaluation of the WWTP's existing outfall location and the potential for site specific water quality criteria study (i.e., water effect ratio), alongside the evaluation of outfall relocation alternatives including a dilution study.

Said appropriation to be offset by \$100,000 in principal loan forgiveness under the New Hampshire Department of Environmental Services Clean Water State Revolving Fund (SRF); and

To authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State or other available funds towards the project in accordance with the terms and conditions under which they are received and to borrow in anticipation of the receipt of such and or the issuance of such bonds or notes as provided in the Municipal Finance Act (RSA 33); and

To authorize participation in the State Revolving Fund (SRF) (RSA 486:14) established for the purpose, and to authorize the Board of Selectmen to accept and expend such monies as they become available from the Federal and State Governments.

This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or by March 31, 2028, whichever occurs sooner. (3/5ths Ballot vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$100,000 is \$0.025 per \$1,000 valuation (two point five cents per thousand dollars of valuation). If the loan forgiveness occurs by the time the tax rate is set then the estimated 2024 tax impact would be \$0.000 per \$1,000 valuation.

### Article 12

To see if the Town of Hampton will vote to raise and appropriate the sum of \$100,000 for the purpose of a Wastewater Treatment Plant (WWTP) Sludge Handling Study. The WWTP is currently completing Phase 2 of a comprehensive plant upgrade with Phase 3 to follow. Prior to moving forward with any upgrades to the sludge handling plant, this project will evaluate long-term options relating to sludge disposal and sludge drying. The goal is to provide the Town with a financial comparison of different treatments and disposal options, considering landfill costs, potential PFAS regulations, sludge drying options, and cost-benefit analysis of several proposed sludge handling scenarios.

Said appropriation to be offset by \$100,000 in principal loan forgiveness under the New Hampshire Department of Environmental Services Clean Water State Revolving Fund (SRF); and

To authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State or other available funds towards the project in accordance with the terms and conditions under which they are received and to borrow in anticipation of the receipt of such and or the issuance of such bonds or notes as provided in the Municipal Finance Act (RSA 33); and

To authorize participation in the State Revolving Fund (SRF) (RSA 486:14) established for the purpose, and to authorize the Board of Selectmen to accept and expend such monies as they become available from the Federal and State Governments.

This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or by March 31, 2028, whichever occurs sooner. (3/5ths Ballot vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$100,000 is \$0.025 per \$1,000 valuation (two point five cents per thousand dollars of valuation). If the loan forgiveness occurs by the time the tax rate is set then the estimated 2024 tax impact would be \$0.000 per \$1,000 valuation.

### Article 13

To see if the Town of Hampton will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant as amended by vote of the first session, for the purposes set forth therein, totaling \$34,866,529. Should this article be defeated, the default budget shall be \$33,507,321, which is the same as last year, with certain adjustments required by previous action of the Town of Hampton or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 6-1-0

Fiscal Impact Note (Finance Department): The proposed operating budget figure of \$34,866,529 is an increase of \$1,711,457 more than the budget amount adopted in 2023 of \$33,155,072. The net estimated 2024 tax impact of the proposed operating budget is \$0.433 per \$1,000 valuation (forty-three point three cents per thousand dollars of valuation). The default budget figure of \$33,507,321 is an increase of \$352,249 more than the budget amount adopted in 2023 of \$33,155,072. The net estimated 2024 tax impact of the default budget is \$0.089 per \$1,000 valuation (eight point nine cents per thousand dollars of valuation).

## 2024 Town Warrant

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### Article 14

To see if the Town of Hampton will vote to raise and appropriate the cost items included in the collective bargaining agreement reached between the Hampton Board of Selectmen and the SEIU Local 1984 (Public Works employees), which calls for the following increases in salaries and benefits at current staffing levels, over the amount paid in the prior fiscal year:

	Estimated Increase (over previous year level)
2024 (39 weeks)	\$141,954
2025 (52 weeks)	\$147,904
2026 (52 weeks)	\$98,466
2027 (13 weeks)	\$21,375

And to further raise and appropriate \$141,954 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$141,954 is \$0.036 per \$1,000 valuation (three point six cents per thousand dollars of valuation).

### Article 15

To see if the Town of Hampton will vote to raise and appropriate the cost items included in the collective bargaining agreement reached between the Hampton Board of Selectmen and the SEIU Local 1984 (Town Employees), which calls for the following increases in salaries and benefits at current staffing levels, over the amount paid in the prior fiscal year:

	Estimated Increase (over previous year level)
2024 (39 weeks)	\$91,150
2025 (52 weeks)	\$85,143
2026 (52 weeks)	\$69,667
2027 (13 weeks)	\$17,237

And to further raise and appropriate \$91,150 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$91,150 is \$0.023 per \$1,000 valuation (two point three cents per thousand dollars of valuation).



Article 16

To see if the Town of Hampton will vote to raise and appropriate the cost items included in the collective bargaining agreement reached between the Hampton Board of Selectmen and with the Hampton Professional Firefighters Association, Local 2664, IAFF (Firefighters), which calls for the following increases in salaries and benefits at current staffing levels, over the amount paid in the prior fiscal year:

	Estimated Increase (over previous year level)
2024 (39 weeks)	\$300,420
2025 (52 weeks)	\$228,298
2026 (52 weeks)	\$162,421
2027 (13 weeks)	\$37,150

And to further raise and appropriate \$300,420 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0  
 Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$300,420 is \$0.076 per \$1,000 valuation (seven point six cents per thousand dollars of valuation).

Article 17

To see if the Town of Hampton will vote to raise and appropriate the cost items included in the collective bargaining agreement reached between the Hampton Board of Selectmen and with the Hampton Professional Firefighters Association, Local 2664, IAFF (Supervisors), which calls for the following increases in salaries and benefits at current staffing levels, over the amount paid in the prior fiscal year:

	Estimated Increase (over previous year level)
2024 (39 weeks)	\$95,422
2025 (52 weeks)	\$64,080
2026 (52 weeks)	\$52,205
2027 (13 weeks)	\$12,130

And to further raise and appropriate \$95,422 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0  
 Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$95,422 is \$0.024 per \$1,000 valuation (two point four cents per thousand dollars of valuation).

## 2024 Town Warrant

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### Article 18

To see if the Town of Hampton will vote to raise and appropriate the sum of \$635,000 for the purpose of purchasing a Jet Vacuum truck to be used by the sewer and drain division to clean catch basins, manholes, drainage and sewer systems. The replaced vehicle to be traded in or sold as deemed to be prudent by the Public Works Director, Town Manager and Board of Selectmen. Said sum to come from the Unassigned Fund Balance. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the purchase is completed or by March 31, 2028, whichever is sooner. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): No Tax Impact in 2024.

### Article 19

To see if the Town of Hampton will vote to raise and appropriate the sum of \$500,000 for the purpose of adding to the Road Improvement Capital Reserve Fund previously established under Article 16 of the 1998 Annual Town Meeting. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$500,000 is \$0.126 per \$1,000 valuation (twelve point six cents per thousand dollars of valuation).

### Article 20

To see if the Town of Hampton will vote to raise and appropriate the sum of \$492,000 for the purpose of replacing/upgrading the drainage infrastructure in three areas, identified by inspections as requiring immediate work. This funding will support the design, engineering, and construction of the following project areas.

- Mary Batchelder Road: Replace approximately 600 LF of deteriorated corrugated metal pipe and catch basins.
- Hackett Lane Pump Station: Replace and upgrade the Hackett Road Drainage Pump Station that is responsible for draining runoff through the Town's Drainage system.
- High Street Parking Lot, install water quality improvements as required under the Town's MS4 permit and redefine the layout of the High St. Parking lot to maximize parking and delineate markings and signage.

Said sum to come from the Unassigned Fund Balance and shall be used for engineering, design, permitting, and construction. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the improvements are completed, or by March 31, 2028, whichever is sooner. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): No Tax Impact in 2024.

Article 21

To see if the Town of Hampton will vote to raise and appropriate the sum of \$678,300 for the purpose of improvements to streets, sidewalks, and driveway openings; replacements to drainage and/or sewers; curbing maintenance or installation; and improvements and repairs to Town parking lots, parking areas, and cemeteries. Said appropriation to be offset by the State Highway Block Grant estimated to be \$325,682. If the grant is not fully received, the remainder to be raised through taxation. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the improvements are completed or by March 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$352,618 is \$0.089 per \$1,000 valuation (eight point nine cents per thousand dollars of valuation).

Article 22

To see if the Town of Hampton will vote to raise and appropriate the sum of \$220,000 for the purpose of the Parks and Recreation Department to upgrade, install, purchase, design, engineer and construct: drainage improvements and renovation of the ball fields at Eaton park; to add security cameras and/or security access controls within recreation areas and grounds; to replace or repair holiday decorations; picnic tables and chairs for Recreation grounds; to line and stripe additional pickleball courts on the existing tennis courts; and to contribute to the repair, service or maintenance of the fields, grounds and equipment, as determined to be in the best interests of the Town, and to authorize the withdrawal of said sum of \$220,000 from the Hampton Recreation Infrastructure Special Revenue Fund previously established under Article 44 of the 2007 Annual Town Meeting. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the improvements are completed or by March 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): No Tax Impact in 2024.

## 2024 Town Warrant

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### Article 23

To see if the Town of Hampton will vote to raise and appropriate the sum of \$155,761 for the purpose of funding the following twenty-one (21) human service agencies in the Seacoast area in the amounts requested for 2024.

Human Service Agency	2023 Funding	2024 Funding
Aids Response Seacoast	2,700	2,700
American Red Cross	2,000	2,000
Area Home Care & Family Services	12,000	12,000
Big Brothers Big Sisters	8,000	8,000
Child Advocacy Center	2,000	2,750
Court Appt Special Advocates (CASA)	1,000	1,000
Cross Roads House	15,000	15,000
Families First Health & Support Center	10,000	10,000
Friends Program Retired & Senior Volunteer Program	1,800	1,800
Gather	5,000	5,000
Haven Violence Protection & Support Services	7,500	7,500
New Generation Shelter	2,000	2,000
One Sky Community Services	5,100	5,100
Rockingham Community Action	25,000	25,000
Rockingham Meals on Wheels	11,811	11,811
Seacoast Family Promise	2,500	2,500
Seacoast Mental Health Center	8,000	8,000
Seacoast Visiting Nurse	40,000	0
Seacoast Youth Services	5,000	5,000
St. Vincent de Paul	3,000	3,000
Step Up Parents	500	0
Transportation Assistance for Seniors (TASC)	9,600	9,600
Waypoint	16,000	16,000
Total	\$195,511	\$155,761

These agencies shall be required to give a written report at the end of their fiscal year 2024 to the Board of Selectmen highlighting what the funds were used for and what impact the funds had in assisting them to achieve their goals and objectives. (Majority vote required)

Recommended by the Board of Selectmen 4-0-1  
Recommended by the Municipal Budget Committee 6-0-1

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$155,761 is \$0.039 per \$1,000 valuation (three point nine cents per thousand dollars of valuation).

Article 24

To see if the Town of Hampton will vote to raise and appropriate the sum of \$90,000 for the purpose of conducting all lawful functions allowed under federal, state, and local criminal justice forfeiture programs and to authorize the withdrawal of said sum of \$90,000 from the Police Forfeiture Special Revenue Fund previously established under Article 55 of the 2003 Town Meeting. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): No Tax Impact in 2024.

Article 25

To see if the Town of Hampton will vote to raise and appropriate the sum of \$50,000 for the purpose of completing physical repairs to, and upgrading items at, the Lane Memorial Library, including repairing the portico area, installing an interior wall and door with associated work as well as to implement certain IT upgrades. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the improvements are completed or by March 31, 2028, whichever is sooner. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$50,000 is \$0.013 per \$1,000 valuation (one point three cents per thousand dollars of valuation).

Article 26

To see if the Town of Hampton will vote to raise and appropriate the sum of \$27,500 for the purpose of adding to the Firefighters Turn Out Gear/Personal Protective Equipment Capital Reserve Fund previously established under Article 17 of the 2019 Town Meeting. Said sum of \$27,500 to come from the Unassigned Fund Balance. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): No Tax Impact in 2024.

Article 27

To see if the Town of Hampton will vote to raise and appropriate the sum of \$15,000 for the purpose of adding to the Forest Maintenance Fund previously established under Article 33 of the 2015 Town Meeting. The purpose of this fund is to maintain the town forest through activities such as trail maintenance and development, signage, and removal of invasives in accordance with RSA 31:113. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$15,000 is \$0.004 per \$1,000 valuation (four tenths of one cent per thousand dollars of valuation).

## 2024 Town Warrant

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### Article 28

To see if the Town of Hampton will vote to raise and appropriate the sum of \$10,000 for the purpose of renovating the Hampton Victory Garden and develop new garden plots to accommodate more gardeners. This project would involve cleaning up the back portion of the property, relocating the existing shed, and may involve renovating the pathways within the garden, improving the existing fence, and providing compost and/or other suitable organic material to improve the soil health within the garden. This shall be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the improvements are completed or by March 31, 2028, whichever occurs sooner. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 5-2-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$10,000 is \$0.003 per \$1,000 valuation (three tenths of one cent per thousand dollars of valuation).

### Article 29

To see if the Town of Hampton will vote to modify the Elderly exemptions for property tax in the Town, pursuant to N.H. RSA 72:27-a, based on assessed value, for qualified taxpayers, to be as follows: for a person 65-74 years of age increase to \$175,000 (currently \$140,000); for a person 75-79 years of age increase to \$225,000 (currently \$168,000); for a person 80 years of age or older increase to \$300,000 (currently \$221,000), and additionally adjust the income level of the single filer to \$42,000 (currently \$38,000), married filing jointly to \$75,000 (currently \$58,000).

To qualify the person must have been a New Hampshire resident for at least three (3) consecutive years preceding April 1st, must own the real estate individually, or jointly, or if the real estate is owned by his or her spouse, they must have been married and living together for at least five (5) years, in addition the taxpayers must have a net income of not more than \$42,000 (currently \$38,000) if single, or if married, a combined net income of \$75,000 (currently \$58,000), and own net assets not in excess of \$250,000 excluding the value of the person's primary residence which must be in the Town of Hampton. If Article 29 passes, Article 33 would be Null and Void. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

### Article 30

To see if the Town of Hampton will vote to modify the Disabled exemption for property tax in the Town of Hampton, pursuant to N.H. RSA 72:37-b. based on assessed value, for qualified taxpayers, to be as follows: the exemption level would increase to \$175,000 (currently \$125,000), and additionally adjust the income level of the single filer to \$42,000 (currently \$38,000), married filing jointly to \$75,000 (currently \$58,000).

To qualify the person must have been a New Hampshire resident for at least five (5) consecutive years preceding April 1st, must own the real estate individually, or jointly, or if the real estate is owned by his or her spouse, they must have been married and living together for at least five (5) years, in addition the taxpayers must have a net income of not more than \$42,000 (currently

\$38,000) if single, or if married, a combined net income of \$75,000 (currently \$58,000), and own net assets not in excess of \$250,000 excluding the value of the person's primary residence which must be in the Town of Hampton. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Article 31

On the petition of John Woodburn and at least 25 Hampton registered voters, shall the Town of Hampton vote to raise and appropriate the sum of \$3,000 to pay to Experience Hampton Inc, the organizer of the 2010 to 2023 Hampton Holiday Parade, to help defray the expenses of the 2024 Holiday Parade and related activities. The parade will be held in December of 2024. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$3,000 is \$0.001 per \$1,000 valuation (one tenth of one cent per thousand dollars of valuation).

Article 32

On the petition of Amy Gunzelmann and at least 25 Hampton voters, shall the Town of Hampton vote to create a Telecommunications Committee that will have representation from the Board of Selectmen, the Zoning Board of Adjustment, the Planning Board, the Conservation Commission, and members of the public to oversee the planning and permitting of new telecommunication and cellular facilities within the Town of Hampton. Currently, the town does not have adequate oversight to address large areas that lack cellular service while assuring that new facilities do not negatively impact residents.

- The Telecommunications Committee shall consist of 7 regular members, all to be appointed by the Planning Board, would report annually, and receive regular input from Town residents. The Committee would set its agenda based on community needs and concerns.
- Responsibilities of the Telecommunications Committee would include reviewing and revising Zoning Article XVI - Telecommunications Facility Ordinance; it was adopted in 1999 and does not properly address current technologies or knowledge of such technology's impacts. Amendments to Zoning Article XVI would include appropriate minimum setbacks and/or exposure levels for cellular antennas from property lines, residences, and schools; proper notification to abutters when new projects are proposed; and development of a Master Plan for wireless coverage in Hampton that minimizes the number of individual towers constructed by private companies and positions them in a way that prioritizes the health of Hampton citizens.
- Decision-making by the Telecommunications Committee regarding new cellular facilities would be driven by a needs assessment of coverage gaps within our town and follow the recommendation of the bi-partisan New Hampshire Commission on the Health and Environmental Impacts of 5G and Wireless Technology.

## 2024 Town Warrant

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- The proposed Telecommunications Committee would become a resource for information about cellular projects within the town.

The formation of this committee would empower the Town of Hampton to provide robust cellular service while ensuring its residents' health and property rights are protected. (Majority vote required)

### Article 33

On the petition of Regina Barnes and at least 25 Hampton voters, shall the Town of Hampton modify the Elderly exemptions for property tax in the Town of Hampton, pursuant to N.H. RSA 72:27-a, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 Years of age up to 75 years increase to \$165,000 (currently \$140,000); for a person 75 years of age up to 80 years increase to \$183,000 (currently \$168,000); for a person 80 years of age or older increase to \$236,000 (currently \$221,000). To qualify the person must have been a New Hampshire resident for at least three (3) consecutive years preceding April 1st, must own the real estate individually, or jointly, or if the real estate is owned by his or her spouse, they must have been married and living together for at least five (5) years, in addition the taxpayers must have a net income of not more than \$100,000 (currently \$38,000) if single, or if married, a combined net income of less than \$200,000 (currently \$58,000), and own net assets not in excess of \$500,000 (currently \$250,000) excluding the value of the person's primary residence which must be in the Town of Hampton. (Majority vote required)

Not Recommended by the Board of Selectmen 5-0-0

### Article 34

On a petition by at least 25 registered voters, to see if the Town will formally accept "as is" and at no cost to the Town, Ice House Lane and Reuben's Driftway, that were located on "The Winter Road to the Fish Houses", an historic Town road created (by prescription) from more than 20 years of public use and documented in historical maps, plans and deeds from 1841 through the 1970's. These roads contain 14 households and are paved, well-maintained and have town sewer mains installed. Upon passage, this article shall not become effective until (1) all parties having an ownership interest in these roads have signed a release indemnifying the Town from any damages that might result from their re-dedication as town roads and (2) the physical roadways have been conveyed to the Town. This acceptance process shall be at no cost to the Town. (Majority vote required)

Not Recommended by the Board of Selectmen 5-0-0



## Article 35

We, the undersigned registered voters of the Town of Hampton request the Board to insert the following article on the Warrant for the March Town Meeting of Hampton, New Hampshire. Shall the Town of Hampton vote to raise and appropriate the sum of \$24,000 for the purpose of increasing the funding to 25% of the actual cost for the human services provided to our citizens by Cross Roads House, Inc. of 600 Lafayette Road in Portsmouth, NH. This would be in addition to the longstanding amount of \$15,000 that the Town of Hampton has budgeted annually to Cross Roads House since 2006. (Majority vote required)

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 6-0-1

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$24,000 is \$0.006 per \$1,000 valuation (six tenths of one cent per thousand dollars of valuation).

## Article 36

On the petition of twenty-five registered voters in the Town of Hampton, to see if the Town of Hampton will vote to raise and appropriate the sum of \$0 to fund the salary of a new part time position of a Veterans Outreach Coordinator. This will be a part time position of 28 hours per week. The role of this position will be to assist all military members of our community, both active and retired, in acquiring benefits they are duly entitled to through both State and Federal agencies. This position will not receive benefits other than salary from the Town. This cost is to be included in the annual budget and default budget moving forward. This appropriation would be over and above the existing positions funded in the 2023 operating budget. (Majority vote required)

Not Recommended by the Board of Selectmen 3-2-0

Not Recommended by the Municipal Budget Committee 7-0-0

Fiscal Impact Note (Finance Department): The estimated 2024 tax impact on \$0 is \$0.000 per \$1,000 valuation (zero tenths of one cent per thousand dollars of valuation).

## Article 37

On the petition of twenty-five registered voters in the Town of Hampton. Shall the Town of Hampton provide taxpayers a more relevant cost estimate for proposed spending Warrant Articles? This Fiscal Impact modification simplifies awareness of the expected cost for the taxpayer associated with each spending article and provides the calculation for not only cost per \$1000 property valuation (currently), but also the valuation of a typical Hampton home of \$400,000. If passed, all subsequent spending Warrant Articles providing estimated Tax Impact will also display the calculation for \$400,000 valuation. This applies to all spending articles beginning February 2025. As an example, a Warrant Article showing a \$0.077 cost per \$1000 property valuation would also display as "Tax impact for \$400,000 valuation = \$ 30.08". (Majority vote required)

### Article 38

On the petition of twenty-five registered voters in the Town of Hampton. Shall the Town of Hampton revise each Town Spending Warrant Article claiming No Tax Impact or Zero Tax Impact to adopt format modifications to the Fiscal Impact Note which identifies the Town has already collected taxes from you in previous years and are now suggesting where the Town wants those funds to be spent? No new tax impact for (year) - Most articles displaying zero impact are funded by the "Unassigned Funding Balance" referred to as UFB, identifying previously taxed funds. (Majority vote required)

### Article 39

On the petition of twenty-five registered voters in the Town of Hampton. Shall all Town of Hampton Departments be required to adopt "Zero-Based" budgeting when preparing and submitting budgets to the Town Manager for consideration starting in 2025 with proposals for 2026? All Town Departments are to start at \$0.00, justify every expense in each department, and then review each department budget with the Budget Committee for inclusion in the annual Operating Budget Proposal Warrant Article. Although this requires more effort for the departments and committee, it avoids the current method of starting with what was spent the previous year as the basis for the following year's budget. Zero-Based budgeting is in place at Town, County, and State legislatures throughout the country. It is NOT applied at the Federal level although Presidential candidates from both parties propose having Congress adopt this method to reduce the Federal deficit. (Majority vote required)

### Article 40


On the petition of twenty-five registered voters in the Town of Hampton. Shall the Town of Hampton abolish the Unassigned Funding Balance, limit any and all tax surplus to a 15% "emergency reserve" fund and annually proportionally refund the taxpayer the excess overtaxed funds? This would abolish the Unassigned Funding Balance (UFB) that is currently in place and used to pay for things not included in the Operating Budget. These are revealed to the taxpayer as Fiscal Impact Notes in the current Town Warrant Articles as "No Tax Impact" or "Zero Tax Impact" when in fact, those funds were already collected as Property Taxes in prior years. These items appear to be free. They are not. Surplus funds over and above the "emergency reserve" 15% would be refunded to Property Taxpayers annually as a physical check refunding what was overpaid. The Town Moderator will announce these values to Taxpayers during the annual Town Deliberative Session identifying the tax refund for that year. The amounts presented are similar to the proposed cost of each spending Warrant Article, identifying what a refund would be for \$1000 property valuation, as well as the refund amount for an average home valuation of \$400,000. (Majority vote required)

Town of Hampton 2024 Town Meeting Warrant

Given under our hands and seals this 22<sup>nd</sup> day of January, in the Year of our Lord Two Thousand Twenty-four.

BOARD OF SELECTMEN

  
Richard E. Sawyer, Chairman

  
Charles A. Rage, Vice-chairman

  
Russell D. Bridle, Selectman

  
James A. Waddell, Selectman

  
Amy K. Hansen, Selectwoman


A true copy of the Warrant - Attest

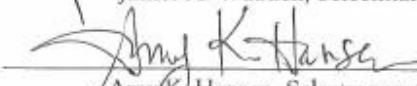
BOARD OF SELECTMEN

  
Richard E. Sawyer, Chairman

  
Charles A. Rage, Vice-chairman

  
Russell D. Bridle, Selectman

  
James A. Waddell, Selectman

  
Amy K. Hansen, Selectwoman

Town of Hampton 2024 Town Meeting Warrant


We hereby certify that we gave notice to the inhabitants, within named, to meet at the time and place and for the purposes, within named, by posting an attested copy of the within Warrant at the place of meeting, within named, and a like attested copy at the United States Post Office, the Town Offices, and the Lane Memorial Library, being public places in said town of Hampton on January 26, 2024.

  
Richard E. Sawyer, Chairman

  
Charles A. Rage, Vice-chairman

BOARD OF SELECTMEN

  
Russell D. Bridle, Selectman

  
James A. Waddell, Selectman

  
Amy K. Hansen, Selectwoman

STATE OF NEW HAMPSHIRE

January 26, 2024

Rockingham, ss

Personally appeared before me the above-named Selectmen of the town of Hampton and swore that the above was true and to the best of their knowledge and belief.

Before me,

  
Notary Public

My Commission expires:

JAMES B. SULLIVAN  
Justice of the Peace - New Hampshire  
My Commission Expires August 26, 2025

# 2024 Operating Budget



New Hampshire  
Department of  
Revenue Administration

2024  
MS-737

## Proposed Budget Hampton

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/26/24

### BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Heatherine Harake	Chair	<i>[Signature]</i>
Matthew Saunders	Vice Chair	<i>[Signature]</i>
Bill DiBiasio		
Larry Quinn		
Michael Plouffe		
Anne Marie Galanis		<i>[Signature]</i>
Ginny Biddle-Russell		<i>[Signature]</i>
Richard Sawyer		
Robert Ladd		<i>[Signature]</i>

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

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectment's Appropriations for period ending 12/31/2024 (Recommended)	Selectment's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>General Government</b>								
4130	Executive	13	\$233,813	\$242,113	\$259,332	\$0	\$259,332	\$0
4140	Election, Registration, and Vital Statistics	13	\$259,553	\$285,047	\$319,800	\$0	\$319,800	\$0
4150	Financial Administration	13	\$1,131,024	\$1,034,778	\$1,145,288	\$0	\$1,145,288	\$0
4152	Property Assessment		\$0	\$147,000	\$0	\$0	\$0	\$0
4153	Legal Expense	13	\$117,574	\$202,957	\$238,824	\$0	\$238,824	\$0
4155	Personnel Administration	13	\$3,792,385	\$4,135,538	\$4,280,771	\$0	\$4,280,771	\$0
4191	Planning and Zoning	13	\$163,396	\$179,263	\$191,252	\$0	\$191,252	\$0
4194	General Government Buildings	13	\$451,221	\$111,664	\$123,522	\$0	\$123,522	\$0
4195	Cemeteries	13	\$147,779	\$152,855	\$150,960	\$0	\$150,960	\$0
4196	Insurance Not Otherwise Allocated	13	\$3,788,961	\$4,115,979	\$4,294,449	\$0	\$4,294,449	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	13	\$86,927	\$127,173	\$127,317	\$0	\$127,317	\$0
<b>General Government Subtotal</b>					<b>\$10,172,633</b>	<b>\$10,734,358</b>	<b>\$11,131,315</b>	<b>\$0</b>
<b>Public Safety</b>								
4210	Police	13	\$5,387,409	\$5,371,371	\$6,214,669	\$0	\$6,214,669	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	13	\$4,390,158	\$4,293,471	\$4,465,131	\$0	\$4,465,131	\$0
4240	Building Inspection	13	\$257,874	\$271,513	\$286,084	\$0	\$286,084	\$0
4290	Emergency Management	13	\$0	\$12,464	\$12,464	\$0	\$12,464	\$0
4299	Other Public Safety	13	\$582,895	\$510,767	\$639,903	\$0	\$639,903	\$0
<b>Public Safety Subtotal</b>					<b>\$10,618,336</b>	<b>\$10,459,586</b>	<b>\$11,618,251</b>	<b>\$0</b>



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
<b>Airport/Aviation Center</b>							
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>							
4311	Highway Administration	13	\$1,514,168	\$1,734,357	\$1,800,760	\$0	\$1,800,760
4312	Highways and Streets	13	\$401,017	\$415,647	\$482,109	\$0	\$482,109
4313	Bridges		\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	13	\$201,728	\$225,661	\$214,500	\$0	\$214,500
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>		\$2,116,913	\$2,375,665	\$2,497,369	\$0	\$2,497,369
<b>Sanitation</b>							
4321	Sanitation Administration	13	\$1,655,202	\$1,827,186	\$1,871,019	\$0	\$1,871,019
4323	Solid Waste Collection	13	\$635,731	\$646,365	\$553,089	\$0	\$553,089
4324	Solid Waste Disposal	13	\$1,567,397	\$1,739,624	\$1,660,754	\$0	\$1,660,754
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	13	\$179,284	\$237,560	\$237,590	\$0	\$237,590
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>		\$4,037,614	\$4,450,755	\$4,322,442	\$0	\$4,322,442



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Water Distribution and Treatment</b>								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	13	\$161,923	\$160,825	\$161,916	\$0	\$161,916	\$0
4415	Health Agencies and Hospitals		\$200,511	\$195,511	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Health Subtotal</b>		<b>\$362,434</b>	<b>\$356,336</b>	<b>\$161,916</b>	<b>\$0</b>	<b>\$161,916</b>	<b>\$0</b>





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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Welfare</b>								
4441	Welfare Administration	13	\$31,902	\$62,957	\$30,779	\$0	\$30,779	\$0
4442	Direct Assistance	13	\$24,201	\$0	\$33,000	\$0	\$33,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$56,103</b>	<b>\$62,957</b>	<b>\$63,779</b>	<b>\$0</b>	<b>\$63,779</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520	Parks and Recreation	13	\$400,290	\$496,107	\$318,942	\$0	\$318,942	\$0
4550	Library	13	\$945,600	\$945,601	\$1,000,835	\$0	\$1,000,835	\$0
4583	Patriotic Purposes	13	\$1,329	\$2,350	\$2,350	\$0	\$2,350	\$0
4589	Other Culture and Recreation	13	\$107,877	\$189,445	\$500	\$0	\$500	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$1,455,096</b>	<b>\$1,603,503</b>	<b>\$1,322,627</b>	<b>\$0</b>	<b>\$1,322,627</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611	Conservation Administration	13	\$79,410	\$81,346	\$68,142	\$0	\$68,142	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$2,157	\$100,000	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$81,567</b>	<b>\$181,346</b>	<b>\$68,142</b>	<b>\$0</b>	<b>\$68,142</b>	<b>\$0</b>



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Debt Service</b>								
4711	Principal - Long Term Bonds, Notes, and Other Debt	13	\$2,892,168	\$2,820,333	\$2,817,155	\$0	\$2,817,155	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	13	\$982,756	\$989,689	\$858,533	\$0	\$858,533	\$0
4723	Interest on Tax and Revenue Anticipation Notes	13	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$3,874,934</b>	<b>\$3,815,022</b>	<b>\$3,680,688</b>	<b>\$0</b>	<b>\$3,680,688</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$785,152	\$1,523,000	\$0	\$0	\$0	\$0
4903	Buildings		\$450,000	\$450,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$806,548	\$6,452,760	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$1,841,700</b>	<b>\$8,425,760</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>				<b>\$34,866,529</b>	<b>\$0</b>	<b>\$34,866,529</b>	<b>\$0</b>



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024		Budget Committee's Appropriations for period ending 12/31/2024	
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4210	Police	24	\$90,000	\$0	\$90,000	\$0
		<i>Purpose: Police Forfeiture</i>				
4312	Highways and Streets	21	\$678,300	\$0	\$678,300	\$0
		<i>Purpose: Highway Block Grant</i>				
4326	Sewage Collection and Disposal	12	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: WWTP Sludge Handling Study</i>				
4326	Sewage Collection and Disposal	20	\$492,000	\$0	\$492,000	\$0
		<i>Purpose: Drainage Infrastructure Improvements</i>				
4329	Other Sanitation	11	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: WWTP Outfall Study</i>				
4520	Parks and Recreation	22	\$220,000	\$0	\$220,000	\$0
		<i>Purpose: Recreation Infrastructure</i>				
4589	Other Culture and Recreation	31	\$3,000	\$0	\$3,000	\$0
		<i>Purpose: Holiday Parade</i>				
4619	Other Conservation	27	\$15,000	\$0	\$15,000	\$0
		<i>Purpose: Town Forest</i>				
4619	Other Conservation	28	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Victory Garden</i>				
4902	Machinery, Vehicles, and Equipment	18	\$635,000	\$0	\$635,000	\$0
		<i>Purpose: Jet Vacuum Truck</i>				
4903	Buildings	25	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Lane Library Repairs</i>				
4909	Improvements Other than Buildings	10	\$2,500,000	\$0	\$2,500,000	\$0
		<i>Purpose: Ross Ave, Kenville Terrace and Charles Street rep</i>				
4915	To Capital Reserve Funds	19	\$500,000	\$0	\$500,000	\$0
		<i>Purpose: Road Improvement CRF</i>				



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Special Warrant Articles			
4915	To Capital Reserve Funds	26	\$0
			\$27,500
			\$0
			\$27,500
Purpose: Firefighter Turn Out Gear			
<b>Total Proposed Special Articles</b>			<b>\$0</b>
			<b>\$5,420,800</b>
			<b>\$0</b>



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Individual Warrant Articles

Account	Purpose	Article	Purpose	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4130	Executive	36	Parttime Veterans Outreach Coordinator	\$0	\$29,701	\$0	\$29,701
4140	Election, Registration, and Vital Statistics	15		\$11,553	\$0	\$11,553	\$0
4150	Financial Administration	15		\$7,508	\$0	\$7,508	\$0
4155	Personnel Administration	14		\$24,811	\$0	\$24,811	\$0
4155	Personnel Administration	17		\$22,148	\$0	\$22,148	\$0
4155	Personnel Administration	15		\$15,624	\$0	\$15,624	\$0
4155	Personnel Administration	16		\$69,777	\$0	\$69,777	\$0
4210	Police	15		\$25,585	\$0	\$25,585	\$0
4220	Fire	17		\$73,274	\$0	\$73,274	\$0
4220	Fire	16		\$230,643	\$0	\$230,643	\$0
4240	Building Inspection	15		\$5,288	\$0	\$5,288	\$0
4311	Highway Administration	14		\$56,029	\$0	\$56,029	\$0
4311	Highway Administration	15		\$12,675	\$0	\$12,675	\$0
4321	Sanitation Administration	14		\$22,217	\$0	\$22,217	\$0



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**Individual Warrant Articles**

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4321	Sanitation Administration	15	\$4,797	\$0	\$4,797	\$0
		<i>Purpose: SEIU Local 1984 (Town Employees)</i>				
4323	Solid Waste Collection	14	\$21,089	\$0	\$21,089	\$0
		<i>Purpose: CBA with SEIU Local 1984 (DPW employees)</i>				
4324	Solid Waste Disposal	14	\$17,808	\$0	\$17,808	\$0
		<i>Purpose: CBA with SEIU Local 1984 (DPW employees)</i>				
4324	Solid Waste Disposal	15	\$3,011	\$0	\$3,011	\$0
		<i>Purpose: SEIU Local 1984 (Town Employees)</i>				
4414	Pest Control	15	\$1,794	\$0	\$1,794	\$0
		<i>Purpose: SEIU Local 1984 (Town Employees)</i>				
4415	Health Agencies and Hospitals	35	\$24,000	\$0	\$24,000	\$0
		<i>Purpose: Cross Roads House</i>				
4415	Health Agencies and Hospitals	23	\$195,511	\$0	\$195,511	\$0
		<i>Purpose: Health Agencies</i>				
4441	Welfare Administration	15	\$1,428	\$0	\$1,428	\$0
		<i>Purpose: SEIU Local 1984 (Town Employees)</i>				
4520	Parks and Recreation	15	\$1,887	\$0	\$1,887	\$0
		<i>Purpose: SEIU Local 1984 (Town Employees)</i>				
<b>Total Proposed Individual Articles</b>			<b>\$648,457</b>	<b>\$29,701</b>	<b>\$648,457</b>	<b>\$29,701</b>



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Revenues

Account Source	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>Taxes</b>			
3120 Land Use Charge Taxes for General Fund	\$0	\$0	\$0
3180 Resident Taxes	\$0	\$0	\$0
3185 Yield Taxes	\$0	\$0	\$0
3186 Payment in Lieu of Taxes	\$0	\$0	\$0
3187 Excavation Tax	\$0	\$0	\$0
3189 Other Taxes	\$0	\$0	\$0
3190 Interest and Penalties on Delinquent Taxes	\$0	\$156,000	\$156,000
<b>Taxes Subtotal</b>	<b>\$0</b>	<b>\$156,000</b>	<b>\$156,000</b>
<b>Licenses, Permits, and Fees</b>			
3210 Business Licenses and Permits	\$0	\$7,046	\$7,046
3220 Motor Vehicle Permit Fees	\$0	\$4,192,276	\$4,192,276
3230 Building Permits	\$0	\$324,825	\$324,825
3290 Other Licenses, Permits, and Fees	\$0	\$75,819	\$75,819
<b>Licenses, Permits, and Fees Subtotal</b>	<b>\$0</b>	<b>\$4,599,966</b>	<b>\$4,599,966</b>
<b>From Federal Government</b>			
3311 Housing and Urban Development	\$0	\$0	\$0
3312 Environmental Protection	\$0	\$0	\$0
3313 Federal Emergency	\$0	\$0	\$0
3314 Federal Drug Enforcement	\$0	\$0	\$0
3319 Other Federal Grants and Reimbursements	\$0	\$0	\$0
<b>From Federal Government Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>			
3351 Shared Revenues - Block Grant	\$0	\$0	\$0
3352 Meals and Rooms Tax Distribution	\$0	\$1,116,425	\$1,116,425
3353 Highway Block Grant	\$0	\$651,364	\$651,364
3354 Water Pollution Grant	\$0	\$276,139	\$276,139
3355 Housing and Community Development	\$0	\$0	\$0
3356 State and Federal Forest Land Reimbursement	\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectman's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>State Sources</b>					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	13	\$0	\$9,137	\$9,137
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
		<b>State Sources Subtotal</b>	<b>\$0</b>	<b>\$2,063,065</b>	<b>\$2,053,065</b>
<b>Charges for Services</b>					
3401	Income from Departments	13	\$0	\$930,167	\$830,167
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges	13	\$0	\$170,000	\$170,000
3404	Garbage-Reuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	13	\$0	\$937,025	\$937,025
		<b>Charges for Services Subtotal</b>	<b>\$0</b>	<b>\$2,037,192</b>	<b>\$2,037,192</b>
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	13	\$0	\$300,000	\$300,000
3503	Other	13	\$0	\$197,175	\$197,175
3504	Fines and Forfeits	13	\$0	\$31,737	\$31,737
3506	Insurance Dividends and Reimbursements	13	\$0	\$5,882	\$5,882
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	13	\$0	\$112	\$112
		<b>Miscellaneous Revenues Subtotal</b>	<b>\$0</b>	<b>\$534,906</b>	<b>\$534,906</b>
<b>Interfund Operating Transfers In</b>					
3911	From Revolving Funds		\$0	\$0	\$0





New Hampshire  
Department of  
Revenue Administration

2024  
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	22, 24	\$0	\$310,000	\$310,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	13	\$0	\$696,866	\$696,866
3917	From Conservation Funds		\$0	\$0	\$0
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$0</b>	<b>\$1,006,866</b>	<b>\$1,006,866</b>
<b>Other Financing Sources</b>					
3934	Proceeds from LT Notes/Bonds/Other Sources	11, 12, 10	\$0	\$2,700,000	\$2,700,000
9988	Amount Voted from Fund Balance	18, 26, 20	\$0	\$1,154,500	\$1,154,500
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$3,854,500</b>	<b>\$3,854,500</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$0</b>	<b>\$14,242,495</b>	<b>\$14,242,495</b>



New Hampshire  
Department of  
Revenue Administration

2024  
MS-737

Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$5,420,800	\$5,420,800
Special Warrant Articles	\$848,457	\$848,457
Individual Warrant Articles	\$41,135,786	\$41,135,786
Total Appropriations	\$47,405,043	\$47,405,043
Less Amount of Estimated Revenues & Credits	\$14,242,495	\$14,242,495
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$26,893,291</b>	<b>\$26,893,291</b>



New Hampshire  
Department of  
Revenue Administration

2024  
MS-737

Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$41,135,786</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$2,817,155
3. Interest: Long-Term Bonds & Notes	\$863,533
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$3,680,688
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$37,455,098</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,745,510
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$628,946
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	
	<b>\$44,881,296</b>

2024 Operating Budget

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## 2024 Default Budget



New Hampshire  
Department of  
Revenue Administration

**2024  
MS-DTB**

**Default Budget of the Municipality**

### Hampton

For the period beginning January 1, 2024 and ending December 31, 2024

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

This form was posted with the warrant on: 1/26/24

**GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION**

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

Name	Position	Signature
<i>Robert E. Sawyer</i>	CHAIRMAN	<i>Robert E. Sawyer</i>
<i>Paul P.</i>	SELECTMAN	<i>Paul P.</i>
JAMES W. DDEU	selectman	<i>James W. Ddeu</i>
<i>Angie Hansen</i>	selectwoman	<i>Angie Hansen</i>

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

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
Department of  
Revenue Administration

**2024  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130	Executive	\$242,113	\$15,783	\$0	\$257,896
4140	Election, Registration, and Vital Statistics	\$285,047	\$26,885	\$0	\$311,932
4150	Financial Administration	\$1,034,777	\$91,898	\$0	\$1,126,675
4152	Property Assessment	\$147,000	(\$147,000)	\$0	\$0
4153	Legal Expense	\$202,957	\$1,947	\$0	\$204,904
4155	Personnel Administration	\$4,142,461	\$12,119	\$0	\$4,154,580
4191	Planning and Zoning	\$179,253	\$3,743	\$0	\$182,996
4194	General Government Buildings	\$111,664	\$0	\$0	\$111,664
4195	Cemeteries	\$145,934	\$2,271	\$0	\$148,205
4196	Insurance Not Otherwise Allocated	\$4,115,979	\$178,420	\$0	\$4,294,399
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$127,173	\$0	\$0	\$127,173
<b>General Government Subtotal</b>		<b>\$10,734,358</b>	<b>\$186,066</b>	<b>\$0</b>	<b>\$10,920,424</b>
<b>Public Safety</b>					
4210	Police	\$5,281,371	\$273,172	\$0	\$5,554,543
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$4,293,471	\$49,310	\$0	\$4,342,781
4240	Building Inspection	\$271,513	\$7,678	\$0	\$279,191
4290	Emergency Management	\$12,464	\$0	\$0	\$12,464
4299	Other Public Safety	\$510,767	\$129,136	\$0	\$639,903
<b>Public Safety Subtotal</b>		<b>\$10,369,586</b>	<b>\$459,296</b>	<b>\$0</b>	<b>\$10,828,882</b>
<b>Airport/Aviation Center</b>					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Highway Administration	\$1,734,357	(\$2,232)	\$0	\$1,732,125
4312	Highways and Streets	\$415,647	\$0	\$0	\$415,647
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$225,661	\$0	\$0	\$225,661
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$2,375,665</b>	<b>(\$2,232)</b>	<b>\$0</b>	<b>\$2,373,433</b>



New Hampshire  
Department of  
Revenue Administration

**2024  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Sanitation</b>					
4321	Sanitation Administration	\$1,827,186	(\$52,264)	\$0	\$1,774,922
4323	Solid Waste Collection	\$646,365	(\$106,112)	\$0	\$540,253
4324	Solid Waste Disposal	\$1,639,624	(\$32,849)	\$0	\$1,606,775
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$237,580	\$0	\$0	\$237,580
4329	Other Sanitation	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$4,350,755</b>	<b>(\$191,225)</b>	<b>\$0</b>	<b>\$4,159,530</b>
<b>Water Distribution and Treatment</b>					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$160,825	\$591	\$0	\$161,416
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>		<b>\$160,825</b>	<b>\$591</b>	<b>\$0</b>	<b>\$161,416</b>
<b>Welfare</b>					
4441	Welfare Administration	\$29,957	\$472	\$0	\$30,429
4442	Direct Assistance	\$33,000	\$0	\$0	\$33,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$62,957</b>	<b>\$472</b>	<b>\$0</b>	<b>\$63,429</b>



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Culture and Recreation</b>					
4520	Parks and Recreation	\$286,107	\$14,740	\$0	\$300,847
4550	Library	\$945,601	\$5,434	\$0	\$951,035
4583	Patriotic Purposes	\$2,350	\$0	\$0	\$2,350
4589	Other Culture and Recreation	\$500	\$0	\$0	\$500
<b>Culture and Recreation Subtotal</b>		<b>\$1,234,558</b>	<b>\$20,174</b>	<b>\$0</b>	<b>\$1,254,732</b>
<b>Conservation and Development</b>					
4611	Conservation Administration	\$51,346	\$13,441	\$0	\$64,787
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$51,346</b>	<b>\$13,441</b>	<b>\$0</b>	<b>\$64,787</b>
<b>Debt Service</b>					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$2,820,333	(\$3,178)	\$0	\$2,817,155
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$989,689	(\$131,156)	\$0	\$858,533
4723	Interest on Tax and Revenue Anticipation Notes	\$5,000	\$0	\$0	\$5,000
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$3,815,022</b>	<b>(\$134,334)</b>	<b>\$0</b>	<b>\$3,680,688</b>
<b>Capital Outlay</b>					
4801	Land	\$0	\$0	\$0	\$0
4802	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





New Hampshire  
Department of  
Revenue Administration

2024  
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Operating Transfers Out</b>					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$33,155,072</b>	<b>\$352,249</b>	<b>\$0</b>	<b>\$33,507,321</b>



New Hampshire  
Department of  
Revenue Administration

2024  
MS-DTB

**Reasons for Reductions/Increases & One-Time Appropriations**

Account	Explanation
4240	Changes as a result of CBA or changes approved by the Governing Body.
4195	Change as result of CBA or changes approved by the Governing Body.
4611	Changes approved by the Governing Body.
4140	Changes as a result of CBA or changes approved by the Governing Body. Additional funding for cost related to elections in 2024.
4130	Changes as a result of CBA or changes approved by the Governing Body.
4150	Changes as a result of CBA or changes approved by the Governing Body. Increase/Decrease related to contract cost.
4220	Changes as a result of CBA or changes approved by the Governing Body. Employee benefits related directly to CBA previously approved by the Legislative Body.
4311	Changes as a result of CBA or changes approved by the Governing Body. Decrease represents the funding approved by the 2019 Town meeting vote in Article 25 for Mack 6 Wheel Dump Truck final payments in
4196	Insurance increases by carrier.
4721	Debt incurred by previous approval of Legislative Body.
4153	Changes as a result of CBA or changes approved by the Governing Body.
4550	Changes approved by Governing Body. Increases by Health Insurance carrier.
4299	Increase cost for hydrants.
4520	Changes as a result of CBA or changes approved by the Governing Body.
4155	Benefit lines related to wages and therefore fluctuate with changes made to wages as approved by CBA and Governing Body.
4414	Changes as a result of CBA or changes approved by Governing Body.
4191	Changes as a result of CBA or changes approved by the Governing Body.
4210	Changes as a result of CBA or changes approved by the Governing Body. Employee benefits related directly to CBA previously approved by the Legislative Body.
4711	Debt incurred by previous approval of Legislative Body.
4152	Money allocated for re-valuation in 2023 budget.
4321	Changes as a result of CBA or changes approved by the Governing Body. Decrease in chemical cost related to mandates.
4323	Changes as a result of CBA or changes approved by the Governing Body. Decrease cost related to trash truck lease payments ended in 2023.
4324	Changes as a result of CBA or changes approved by the Governing Body.
4441	Changes as a result of CBA or changes approved by the Governing Body.

## *Report of the Tax Collector*

Many thanks to the taxpayers of Hampton for always being so supportive of the Tax Office. We often hear, “It’s a pleasure to come into this town office, everyone is so nice”. We appreciate hearing this and try hard to treat everyone with kindness.

The second billing of 2023 was delayed this year. The Tax Office cannot start the billing process for the second installment tax bill, which is the actual bill for the full year, until the Department of Revenue sets the tax rate for the year. The tax rate setting happens after all paperwork from the Town, the Schools, the County and the Beach Precinct are submitted. Normally, the tax rate is set in the second or third week of October, resulting in a due date of December 1, every year.

This year our rate was set in late November resulting in a due date of January 3, 2024. We had a lot of phone calls and complaints about the tax bill coming so late. For this reason, I feel it is important for the taxpayer to know how the tax rate setting affects the due date for the second installment.

Our tax lien, for unpaid 2022 taxes, was the smallest lien since I have been Tax Collector. (This is my goal each year!) I believe there are several reasons why we have a smaller tax lien each year. One is that we can accept multiple partial payments. This allows taxpayers the ability to break up their taxes into monthly affordable payments.

Another reason is that we have several different options to pay the bill. These include online payments, credit card payments (with a 2.99% fee), or bill-pay payments set up from the taxpayer’s own bank. We have a drop box next to the tax window inside the lobby where payments can be made if the office is closed. We can also take pre-payments, which help a lot of taxpayers to get a head start on the next bill. The number one reason, I believe, we have a good collection rate is that we work with each taxpayer individually to find a solution that works for them.

As always, I would like to thank Certified Deputy Tax Collector, Vivian Considine. She has been an integral part of this office for over 13 years. She makes everyone feel welcome, helps with every function of this office, and always has a smile or a wave to say “hello” to all who enter the Town Office. This office runs smoothly because I can always rely on Vivian!

I wish everyone a safe, happy, and healthy 2024!

Respectfully submitted,

Donna L. Bennett, CTC  
Tax Collector

*Financials of the Tax Collector*



New Hampshire  
Department of  
Revenue Administration

**MS-61**

**Tax Collector's Report**

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

**Instructions**

**Cover Page**

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

**For Assistance Please Contact:**

**NH DRA Municipal and Property Division**

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

**ENTITY'S INFORMATION** ?

Municipality:

County:

Report Year:

**PREPARER'S INFORMATION** ?

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2022	Year:	Year:
Property Taxes	3110		\$2,501,571.21		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$69,230.55)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	2022	Prior Levies	
Property Taxes	3110	\$65,906,267.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
-					
Add Line					

Overpayment Refunds	Account	Levy for Year of this Report	2022	Prior Levies	
Property Taxes	3110	\$86,989.95			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
- NSF FEES PAID		\$575.00	\$254.50		
- LIEN CONVERSION INTEREST & COSTS			\$20,754.52		
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$13,588.66	\$25,471.82		
Interest and Penalties on Resident Taxes	3190				

<b>Total Debits</b>		<b>\$65,938,190.06</b>	<b>\$2,548,052.05</b>		
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<b>Credits</b>				
<b>Remitted to Treasurer</b>	<b>Levy for Year of this Report</b>		<b>Prior Levies</b>	
		<b>2022</b>		
Property Taxes	\$57,636,032.02	\$2,092,464.20		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Interest (Include Lien Conversion)	\$13,588.66	\$46,226.34		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$405,902.04		
- PREPAYMENTS REMITTED TO TREASURER	\$749,380.77			
- NSF FEES PAID	\$575.00	\$254.50		
<b>Add Line</b>				
Discounts Allowed				
<b>Abatements Made</b>				
	<b>Levy for Year of this Report</b>		<b>Prior Levies</b>	
		<b>2022</b>		
Property Taxes		\$3,204.97		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
<b>Add Line</b>				
Current Levy Deeded	\$3.00			



**New Hampshire**  
 Department of  
 Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year	Prior Levies		
	of this Report	2022		
Property Taxes	\$7,604,155.82			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$65,545.21)			
Other Tax or Charges Credit Balance ?				
<b>Total Credits</b>	<b>\$65,938,190.06</b>	<b>\$2,548,052.05</b>		



Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year:
Unredeemed Liens Balance - Beginning of Year		\$229,061.85	\$133,233.21	
Liens Executed During Fiscal Year	\$426,656.56			
Interest & Costs Collected (After Lien Execution)	\$7,793.07	\$19,593.79	\$32,765.77	
-				
Add Line				
<b>Total Debits</b>	<b>\$434,449.63</b>	<b>\$248,655.64</b>	<b>\$165,998.98</b>	

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2021	2020	
Redemptions	\$190,234.37	\$98,635.57	\$133,069.08	
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190	\$7,793.07	\$19,593.79	\$32,765.77	
-				
Add Line				
Abatements of Unredeemed Liens		\$460.18	\$103.04	
Liens Deeded to Municipality	\$67.27	\$66.77	\$61.09	
Unredeemed Liens Balance - End of Year #1110	\$236,354.92	\$129,899.33		
<b>Total Credits</b>	<b>\$434,449.63</b>	<b>\$248,655.64</b>	<b>\$165,998.98</b>	





**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**HAMPTON (197)**

**1. CERTIFY THIS FORM**

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

Preparer's First Name	Preparer's Last Name	Date
DONNA	BENNETT	Jan 18, 2024

**2. SAVE AND EMAIL THIS FORM**

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

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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

**PREPARER'S CERTIFICATION**

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

*Donna Bennett, CTC*

Preparer's Signature and Title

*Report of the Treasurer*

Another successful year has come to a close for the Town of Hampton.

This year the Town did not need to open a Line of Credit (TAN), resulting in savings of about \$2,000.00 in bond counsel fees. Cash flow was tight in the fall with tax bills not being due until January of 2024.

The Town Treasurer is currently holding funds in accounts at Citizen Bank and TD Bank.

The 2023 cash balance began at \$28,278,639.00; receipts totaled \$81,407,768.00; expenditures totaled \$84,640,859.00, cash balance as of December 31<sup>st</sup> was \$25,045,551.00.

I look forward to 2024.

Respectfully submitted,

Ellen M. Lavin, CPA  
Town Treasurer

*Financials of the Treasurer*

Treasurer Cash Summary 2023	
Beginning Balance	\$28,278,639.00
Receipts	\$81,407,768.00
Expenditures	\$84,640,859.00
Ending Balance	\$25,045,551.00
2023 End of Year Cash Balance	\$25,045,551.00
2023 End of Year Taxes Due	\$2,778,993.00
January - June 2024 Income	\$4,284,402.00
Cash Avail thru June 2024	\$32,108,946.00
Owe to Schools thru June	\$17,991,913.00
January - June 2024 Town Expenses	\$14,671,638.00
Balance	(\$554,605.00)

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## *Report of the Trustees of Trust Funds*

In 2023, the Trustees of Trust Funds met four times in person.

Three Bearings Fiduciary Advisors, Inc., an investment advisor in Hampton, managed the trust funds and capital reserve funds. Five accounts were custodied with Fidelity Investments in Boston.

### **Real Estate Trust Fund**

The largest trust fund in Hampton is the Real Estate Trust Fund, whose primary purpose is to generate income to reduce the local tax rate. The Fund's investment policy has a target asset allocation of 40% equities (stocks) and 60% fixed income (bonds and cash). The purpose of this balanced asset allocation is to provide both income and an opportunity for the principal of the Real Estate Trust Fund to grow to offset the eroding effects of inflation.

The Trustees distributed income from the Real Estate Trust Fund to the Town each month to reduce the tax rate. The total income distributed (after investment management fees) was \$955,336, an increase of 6.9% from the 2022 income distribution of \$893,710. The Fund's current income yield, net of investment management fees, was approximately 4.4% as of year-end.

The Real Estate Trust Fund remains invested in a broadly diversified portfolio of low-cost mutual funds, exchange-traded funds and individual bonds. The book value, i.e., the cost basis, of the Real Estate Trust Fund's principal and income, increased from \$20,944,899 to \$20,958,652 during the year after accounting for net realized capital gains of \$3,326. There were no deposits to the Fund from sales of leased land at Hampton Beach during 2023. The Fund's market value increased to \$22,070,314 from \$21,206,744 in 2022, representing an increase of 4.1%.

The time-weighted total return (income and capital appreciation, including income accrued at year-end) net after fees was a gain of 8.9% for 2023. Over the past three years, the Fund's total return has averaged 2.8% annually, and it has distributed about \$2.6 million in income to the Town to offset the property tax rate. Over the past five years, the fund has achieved an average annual return, net of fees, of 5.4% and distributed about \$8.4 million in income to the Town's general fund.

At year's end, the Real Estate Trust Fund allocation to equities was approximately 38%, which was within the allowable range of 25% to 45% specified by the Investment Policy. The allocation to fixed income was 61%, which was within the permissible range of 35% to 70%. The fund's cash allocation was approximately 1%.

### **Cemetery Maintenance Trust Fund**

The Cemetery Maintenance Trust Fund's target asset allocation was 50% equities and 50% fixed income, which aligns with the long-term time horizon for cemetery real estate.

The Cemetery Maintenance Trust Fund received \$10,407 of income in early 2023, representing income earned in 2022. The 2023 income of \$13,667 will be distributed to the Town in early 2024. The Town added \$55,200 to this Fund from cemetery lot sales in 2023. The Town

## Financial Reporting

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withdrew \$24,265 for cemetery maintenance and grave buybacks. The principal and income balance in the Cemetery Maintenance Trust Fund at the end of 2023 was \$702,545.

### **Common Trust Fund**

The Trustees manage several smaller trust funds: the Cemetery Perpetual Care Trust Funds (71 individual trust funds), the Lane Memorial Library Trust Funds (four trust funds), the Campbell Sports Scholarship Trust Fund and the Poor Trust Funds (three trust funds).

The smaller trust funds are invested in a common trust fund account at Fidelity Investments. Sub-accounting for each of the trust funds was maintained by the investment advisor and reported to the Trustees at each meeting. The common trust fund's market value at year-end was \$48,230, and the total return, net after management fees, was 7.7%. The Fund generated \$1,825 of distributable income (net of fees) during the year, representing an income yield of 3.8%.

Per the Campbell Sports Scholarship Trust Fund document's provisions, half of the income from the Fund (\$144) was added to the Fund's principal. The other half was distributed to the Recreation and Parks Department. The principal and income balance in the Campbell Sports Scholarship Trust Fund at the end of 2023 was \$7,486.

The four library trusts earned an income of \$478 on a year-end principal and income balance of \$11,407.

### **Common Capital Reserve Fund**

The Trustees manage several capital reserve funds and expendable trust funds. These funds are invested in a common capital reserve fund account at Fidelity Investments. The investment advisor maintained sub-accounting for each capital reserve fund and expendable trust and reported to the Trustees at each meeting.

The common capital reserve funds and expendable trust funds are conservatively invested in US government securities, US government-backed agency bonds, investment-grade bonds and up to 20% in high-quality equities.

The market value of the common capital reserve fund at year-end was \$4,381,345. The fund's total return for 2023, net after fees, was a gain of 7.9%.

The Hampton School District did not add funds to the Special Education Expendable Trust Fund in 2023. There were no withdrawals from the Special Education Trust Fund during the year. The principal and income balance in the Hampton Special Education Fund at the end of the year was \$177,380.

There were no deposits into, or disbursements from, the Management Information Systems Expendable Trust Fund. This fund's principal and income balance at year-end was \$35,252.

The Town Roads Capital Reserve Fund received a deposit of \$500,000. There were withdrawals of \$146,544 from the Town Roads Capital Reserve Fund for civil engineering and road improvements during the year. The ending principal and income balance was \$2,939,221.

There were no deposits or withdrawals from the Town's Compensated Leave Trust Fund. This Fund's principal and income balance at the end of 2023 was \$799,040.

The Town added \$27,500 to the Firefighter's Turn Out Gear Expendable Trust Fund per the Town Meeting vote. Disbursements of \$3,103 were made. The Fund ended the year with a principal and income balance of \$173,765.

No disbursements were made from the Hampton Cemetery Association Trust during the year. The Trust ended the year with a principal and income balance of \$25,216.

The Town added \$50,000 to the Pedestrian & Traffic Safety Capital Reserve Fund at the March town meeting. During 2023, withdrawals of \$20,754 were made for safety improvements. The Fund ended the year with a principal and income balance of \$55,508.

### **Winnacunnet School District Common Capital Reserve Funds (CRFs)**

The Winnacunnet School District Common Capital Reserve Fund account ended the year with a market value of \$957,174. The Fund's total return for 2023, net after fees, was a gain of 7.9%.

The ending principal and income balance for the Special Education Expendable Trust Fund was \$421,895.

The ending principal and income balance for the Winnacunnet High School Building Maintenance Expendable Trust Fund was \$207,877. There were no disbursements.

A disbursement of \$71 was made to the school district general fund, which closed out the Technology Expendable Trust Fund per the school district vote.

No additions were made to the Health Care Expendable Trust Fund. There were no disbursements. The ending principal and income balance for the Health Care Expendable Trust Fund was \$298,050.

### **Trustees of Trust Funds Website**

The Trustees of the Trust Funds website keeps the citizens of Hampton informed about the trust funds and the capital reserve funds. The website address is [www.HamptonTrustFunds.org](http://www.HamptonTrustFunds.org). The website features a page for each trust fund and capital reserve fund. The website also lists the next meeting date and the agenda for the next meeting. Copies of past meeting minutes may be downloaded from the website [hamptontrustfunds.org](http://hamptontrustfunds.org). Applicable state laws are listed on the website for easy reference.

Respectfully submitted for the Trustees of Trust Funds,

Warren J. Mackensen  
Chairman

*Financials of the Trustees of Trust Funds*

**Town Of Hampton  
Report of the Trustees of Trust Funds  
For the Calendar Year Ending December 31, 2023**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value
				Balance Beginning of Year	Additions - Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year		
<b>POOR TRUSTS</b>											
1871	J. P. Towle	Poor	Common TF	279.73	-0.47	279.26	9.64	12.23	9.64	291.49	321.41
1871	J. P. Towle Water	Water	Common TF	111.88	-0.19	111.69	3.84	4.86	3.84	116.55	129.31
1824	H. A. Cuffler	Poor	Common TF	202.28	-0.34	201.94	6.96	8.80	6.96	210.74	231.82
Total Poor Trusts				593.89	-1.00	592.89	20.44	25.89	20.44	618.78	686.54
<b>LIBRARY TRUSTS</b>											
1833	Lydia A. Lane	Library	Common TF	716.70	-1.21	715.49	24.67	31.33	24.67	746.82	828.59
1836	Ida M. Lane	Library	Common TF	716.70	-1.21	715.49	24.67	31.33	24.67	746.82	828.59
1866	Sadie Belle Lane	Library	Common TF	3,583.52	-6.04	3,577.48	123.27	156.54	123.27	3,734.02	4,142.88
1866	Howard G. Lane	Library	Common TF	5,930.00	-9.00	5,921.00	203.98	259.05	203.98	6,179.05	6,855.64
Total Library Trusts				10,946.92	-8.46	10,938.46	376.59	478.25	376.59	11,406.71	12,655.70
<b>CEMETERY TRUSTS</b>											
1879-	Perpetual Care	Grave Maintenance	Common TF	22,992.22	-38.74	22,953.48	791.49	1,004.60	791.49	23,958.08	26,581.44
1986				22,992.22	-38.74	22,953.48	791.49	1,004.60	791.49	23,958.08	26,581.44
Total Cemetery Trusts											
<b>SPECIFIC PURPOSE TRUST FUNDS</b>											
1891	Campbell Sports Scholarship Trust	Children	Common TF	7,179.58	131.40	7,310.98	945.99	316.25	287.00	7,486.19	8,305.90
Total Specific Purpose Trust Funds				7,179.58	131.40	7,310.98	945.99	316.25	287.00	7,486.19	8,305.90
<b>GENERAL FUND TRUST FUND</b>											
1884	Real Estate Trust Fund	Town Revenue	Conservative	20,761,203.66	7,002.17	20,768,205.83	83,895.70	962,086.43	955,396.39	20,959,651.57	22,070,313.86
Total General Fund Trust Fund				20,761,203.66	7,002.17	20,768,205.83	83,895.70	962,086.43	955,396.39	20,959,651.57	22,070,313.86
<b>CEMETERY MAINTENANCE</b>											
1886	Cemetery (Revenue)	Cemetery Maintenance	Cemetery CRF	654,207.24	34,671.68	688,878.92	10,406.50	13,666.57	10,406.50	702,545.49	796,222.65
Total Cemetery Maintenance				654,207.24	34,671.68	688,878.92	10,406.50	13,666.57	10,406.50	702,545.49	796,222.65
<b>SAU 90 HAMPTON CAPITAL RESERVES</b>											
2010	Hampton School District Spec Ed Exp Tr Fd	Special Education	Common CRF	135,397.84	-231.09	135,166.75	38,748.74	3,464.71	0.00	177,380.20	183,828.09
Total SAU 90 Hampton Capital Reserves				135,397.84	-231.09	135,166.75	38,748.74	3,464.71	0.00	177,380.20	183,828.09

**Town Of Hampton  
Report of the Trustees of Trust Funds  
For the Calendar Year Ending December 31, 2023**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions - Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
<b>HAMPTON BEACH VILLAGE DISTRICT</b>												
1983	HBVD - Capital Projects	Capital Projects	Common CRF	10,956.97	-9.09	10,938.88	2,678.51	271.26	0.00	2,949.77	13,888.65	14,393.51
2003	HBVD - Improvements	Improvements	Common CRF	5,644.91	-9.94	5,633.97	2,691.00	164.04	0.00	2,765.04	8,399.01	8,704.32
Total Hampton Beach Village District				16,601.88	-29.03	16,572.85	5,279.51	435.30	0.00	5,714.81	22,287.66	23,097.83
<b>TOWN CAPITAL RESERVE FUNDS</b>												
2022	Protestian & Traffic Safety	Improvements	Common CRF	25,207.35	29,234.35	54,441.70	311.94	753.86	0.00	1,065.80	55,507.50	57,525.21
1997	Mgt. Info. Systems	Technology	Common CRF	16,990.86	-45.92	16,944.94	17,618.30	688.55	0.00	18,306.85	35,251.79	36,533.20
1998	Town Roads	Maintenance & Recon.struction	Common CRF	2,505,008.29	384,380.28	2,889,388.57	29,727.79	54,321.12	34,216.97	48,831.94	2,939,220.51	3,046,061.80
2009	Compensated Leave Trust Fund	Compensated Leave Benefits	Common CRF	708,594.27	-1,049.96	707,553.31	75,879.34	15,607.38	0.00	91,486.72	799,040.03	828,085.31
2019	Firefighters Turn Out Gear/Personal Protective Equipment	Equipment Purchases	Common CRF	145,868.32	24,206.32	170,074.64	1,178.33	3,194.94	682.96	3,699.31	173,764.95	180,081.34
2019	Hampton Cemetery Association Trust	Cemetery Maintenance	Common CRF	24,011.92	-32.85	23,979.07	744.42	492.53	0.00	1,236.95	25,216.02	26,132.63
Total Town Capital Reserve Funds				3,423,681.01	436,701.22	3,862,382.23	93,460.32	74,058.38	34,899.93	165,618.57	4,028,000.80	4,174,419.49
<b>SAU 21 WINNAUNNET CAPITAL RESERVES</b>												
2007	Winnacunnet School Distr Spec Ed Exp Tr Fd	Special Education	Common CRF WSD	383,070.96	1,616.23	384,687.19	29,440.38	7,767.51	0.00	37,207.89	421,894.88	435,242.08
2009	Winnacunnet High School Bldg Maint Exp Tr Fd	School Buildings	Common CRF WSD	199,341.50	796.36	199,137.86	4,911.89	3,827.21	0.00	8,739.10	207,876.96	214,453.43
2013	Winnacunnet High School Technology Exp Tr Fd	Technology Equipment & Software	Common CRF WSD	0.00	0.00	0.00	70.54	0.23	70.77	0.00	0.00	0.00
2017	Winnacunnet School Distr Health Care Exp Tr Fd	Health Care	Common CRF WSD	279,762.37	1,141.80	280,904.17	11,658.08	5,487.37	0.00	17,145.45	298,049.62	307,478.82
Total SAU 21 Winnacunnet Capital Reserves				861,174.83	3,554.39	864,729.22	46,090.69	17,082.32	70.77	63,092.24	927,821.46	957,174.33
<b>GRAND TOTALS:</b>				25,895,979.07	481,742.54	26,377,721.61	411,005.77	1,073,618.70	1,002,189.14	482,415.33	26,860,156.94	28,253,285.75

### *Report of the Finance Department*

To the Town of Hampton:

The Finance Department prepares and analyzes financial statements which are presented to the Board of Selectmen on a monthly basis. Some of the other tasks that we complete during the year are: assist with budget preparation, manage financial audit, cash reconciliation, prepare accounts payables/receivables, process payroll, prepare municipal reports and submit for grant reimbursements.

In 2023 the Finance Department worked to implement a new timeclock system and financial software for the Town. These were both large projects taking up a lot of staff time. I would like to thank my staff for their help with these two projects. It takes us all working together to be successful. I appreciate their continued support and dedication to this Town.

The 2023 unaudited (current year) Income/Expense reports follow the format used when reporting to the Board of Selectmen each month and open with a Financial Summary for the year.

Looking at revenues you will see that we took in \$10,380,792 in revenue from sources such as Motor Vehicle registrations, Building Permits, Real Estate Trust Income, Parking Lots, State of NH and departmental income to name a few. The Town's portion of the property tax effort totaled \$23,636,031 with the total municipal tax effort at \$65,890,033.

Revenue highlights: Motor Vehicle income at \$4,227,574; Building Permits at \$322,475; State of NH Rooms & Meals at \$1,546,421; Parking Lot daily income at \$1,048,790; and Real Estate Trust income at \$968,168.

On the expense side you will see that we spent \$32,580,024 which includes purchase orders totaling \$638,989. This puts us at 96.80% spent or under budget by 3.20%. These amounts do not include the expenditures related to warrant articles.

Expense highlights: General Government 93.01%; Public Safety 101.32%; Public Works 96.59%; Animal Control 100.68%; Welfare 89.11%; Parks & Recreation 96.03%; and Municipal Debt 98.80%.

At the end of the financials, you will find reports for some of the other major funds outside of the general fund. The balances of these funds are as follows: Recreation Fund \$143,012; Cable Fund \$907,733; Detail Fund \$236,439; EMS Fund \$1,297,745; Recycling Fund \$122,647; and Wastewater System Development Charge \$244,303. There is also a summary of revenues received from grants/donations along with said expenses.

Understanding the Unassigned Fund Balance is often confusing to taxpayers. In government accounting, fund balance is the difference between assets and liabilities resulting in a surplus or a deficit. A common misconception is that fund balance is a cash account, associated with or correlated to a government's bank account balance. But unlike a personal bank account, a general fund balance is not a "cash-account;" it is a measure of equity between revenues and expenditures. In the private sector it would be defined as a company's working capital, but in the public sector, it is referred to as fund balance. In government finance, the retention and use of unassigned fund balance assists in measuring the financial health of an individual fund, such



as the general fund. The 2022 audited Unassigned Fund balance was \$11,753,667. In March of 2023, the voters passed warrant articles using Unassigned Fund Balance totaling \$2,950,500. At the time of setting the tax rate the Board of Selectmen used \$2,000,000 to keep the municipal portion of the tax rate level by 2022. Based on the unaudited financials we are expecting to return approximately \$1,078,554 in expenses and be under in revenues by \$2,468. The unaudited Unassigned Fund Balance as of December 31, 2023, is estimated to be \$7,879,260.

The Finance Director is also responsible for overseeing the MIS Team. In 2023 we saw the retirement of Paul Paquette who worked for the Town for over 20 years. The IT Department grew to a team of three with two full-time employees and one part-time employee. Dylan Drake was promoted to Network System Engineer; Cameron Day joined the team as IT Technician and Paul Paquette returned in a PT status as IT Technician. These three employees are responsible for the entire town network/computer system. This includes Town Hall, Recreation, DPW, Fire, Police and Cemetery. They assist with elections and channel 22 operations as well.

The Finance Department and MIS look forward to another successful year in 2024 and thank all the residents of Hampton for their continued support.

Respectfully submitted,

Kristi A. Pulliam  
Finance Director

Financials of the Finance Department

GL Number	Description	2023 Amended Budget	YTD Balance 12/31/2023 (Normal)	Activity For 12/31/2023 Increase (Decrease)	Available balance 12/31/2023 Normal (Abnormal)	% Bdg't Used
<b>Fund: 010 GENERAL FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 00000-000</b>						
<b>TAXES</b>						
010-00000-000-31201-4020	Land Use Change Tax	0.00	0.00	0.00	0.00	0.00
010-00000-000-31851-4030	Yield Taxes	0.00	0.00	0.00	0.00	0.00
010-00000-000-31861-4090	Payment in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00
	<b>TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INTEREST-PENALTY TAXES</b>						
010-00000-000-31901-4160	Interest Received on Taxes	144,910.00	39,074.92	2,642.77	105,835.08	26.96
010-00000-000-31901-4170	Interest Received on Tax Liens	0.00	80,907.15	2,317.04	(80,907.15)	100.00
010-00000-000-31903-4300	Land Use Change Tax Interest	0.00	0.00	0.00	0.00	0.00
	<b>INTEREST-PENALTY TAXES</b>	<b>144,910.00</b>	<b>119,982.07</b>	<b>4,959.81</b>	<b>24,927.93</b>	<b>82.80</b>
<b>BUSINESS LICENSE &amp; PERMITS</b>						
010-00000-000-32101-5710	Permits and Fees	1,233.00	925.00	0.00	308.00	75.02
010-00000-000-32102-5700	Fb Permits	4,825.00	4,392.00	150.00	433.00	91.03
010-00000-000-32104-5100	UCC Filings	1,640.00	2,160.00	930.00	(520.00)	131.71
	<b>BUSINESS LICENSE &amp; PERMITS</b>	<b>7,698.00</b>	<b>7,477.00</b>	<b>1,080.00</b>	<b>221.00</b>	<b>97.13</b>
<b>MOTOR VEHICLE PERMIT FEES</b>						
010-00000-000-32203-5250	Motor Vehicle Permits	4,097,401.00	4,064,502.20	306,427.80	32,898.80	99.20
010-00000-000-32203-5260	Title Applications	7,693.00	7,514.00	528.00	179.00	97.67
010-00000-000-32203-5270	State MV Transactions	87,182.00	82,315.33	5,985.01	4,866.67	94.42
	<b>MOTOR VEHICLE PERMIT FEES</b>	<b>4,192,276.00</b>	<b>4,154,331.53</b>	<b>312,940.81</b>	<b>37,944.47</b>	<b>99.09</b>
<b>BUILDING PERMITS</b>						
010-00000-000-32301-5300	Building Inspection Permits	320,000.00	322,474.88	20,570.00	(2,474.88)	100.77
	<b>BUILDING PERMITS</b>	<b>320,000.00</b>	<b>322,474.88</b>	<b>20,570.00</b>	<b>(2,474.88)</b>	<b>100.77</b>
<b>OTHER LIC. PERMITS &amp; FEES</b>						
010-00000-000-32901-5600	Dog Licenses	23,916.00	24,634.50	534.50	(718.50)	103.00
010-00000-000-32903-5610	Vital Statistics	5,439.00	5,349.00	259.00	90.00	98.35
010-00000-000-32909-5630	Fish & Game Registration	7,374.00	6,602.00	482.50	772.00	89.53
010-00000-000-32909-5690	Misc. - Licenses & Permits	39,271.00	36,656.99	3,256.64	2,614.01	93.34
	<b>OTHER LIC. PERMITS &amp; FEES</b>	<b>76,000.00</b>	<b>73,242.49</b>	<b>4,532.64</b>	<b>2,757.51</b>	<b>96.37</b>
<b>FROM FED GOVT</b>						
010-00000-000-33199-6000	Federal Revenues / Grants	0.00	0.00	0.00	0.00	0.00
010-00000-000-33199-6005	Federal Grants - Subgranted	0.00	0.00	0.00	0.00	0.00
	<b>FROM FED GOVT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE SOURCES</b>						
010-00000-000-33511-6010	Shared Revenue	0.00	0.00	0.00	0.00	0.00
010-00000-000-33521-6011	Rooms and Meals Tax	1,546,420.00	1,546,420.29	1,546,420.29	(0.29)	100.00
010-00000-000-33531-6030	Highway Subsidy	321,222.00	321,182.79	0.00	39.21	99.99
010-00000-000-33541-6040	State Aid water Pollution Cont	279,335.00	279,335.00	0.00	0.00	100.00
	<b>STATE SOURCES</b>	<b>2,146,977.00</b>	<b>2,146,938.08</b>	<b>1,546,420.29</b>	<b>38.92</b>	<b>100.00</b>
<b>OTHER - RAILROAD TAX</b>						
010-00000-000-33591-6090	Other State Revenues	0.00	0.00	0.00	0.00	0.00
010-00000-000-33599-6110	Railroad Tax	0.00	0.00	0.00	0.00	0.00
010-00000-000-33599-6120	Misc. State Grants & Reimbursements	9,137.00	9,137.24	0.00	(0.24)	100.00

REVENUE AND EXPENDITURE REPORT FOR TOWN OF HAMPTON  
Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	YTD Balance 12/31/2023 Normal (Abnormal)	Activity For 12/31/2023 Increase Normal (Decrease)	Balance 12/31/2023 Normal (Abnormal)	Available 12/31/2023 Normal (Abnormal)	% Bgt Used
OTHER - RAILROAD TAX		9,137.00	9,137.24	0.00	(0.24)		100.00
<b>INCOME FROM DEPTS</b>							
010-00000-000-34011-7010	PD Monthly Receipts	1,987.00	2,020.00	30.00	(33.00)		101.66
010-00000-000-34011-7012	FD Monthly Receipts	11,089.00	10,133.19	0.00	955.81		91.38
010-00000-000-34011-7013	PW Monthly Receipts	0.00	0.00	0.00	0.00		0.00
010-00000-000-34011-7014	FD Report Copies	480.00	435.00	0.00	45.00		90.63
010-00000-000-34011-7020	Parking Tickets	138,076.00	137,691.98	2,891.00	384.02		99.72
010-00000-000-34011-7030	PD Report Copies	2,460.00	3,621.00	700.00	(1,161.00)		147.20
010-00000-000-34011-7041	PD - School Resource officers	331,200.00	165,399.91	0.00	165,600.09		50.00
010-00000-000-34011-7160	Dispatch Revenue	32,457.00	32,457.26	0.00	(0.26)		100.00
010-00000-000-34011-7210	Sludge	326,433.00	365,650.00	63,450.00	(39,217.00)		112.01
010-00000-000-34011-7221	Sewer Permits	7,533.00	9,850.00	950.00	(2,317.00)		130.76
010-00000-000-34011-7230	Transfer Station Receipt	35,802.00	35,556.08	3,580.60	245.52		99.31
010-00000-000-34011-7240	Transfer Station Receipt (Billed)	67,437.00	60,359.40	1,313.80	7,077.60		89.50
010-00000-000-34011-7250	Driveway Permit	5,333.00	4,650.00	50.00	683.00		87.19
010-00000-000-34011-7260	Trench Permit	13,867.00	15,000.00	4,000.00	(1,133.00)		108.17
010-00000-000-34011-7400	Planning Board Fees	14,980.00	15,405.30	440.00	(425.30)		102.84
010-00000-000-34011-7410	Zoning Board Fees	13,300.00	16,025.00	1,110.00	(2,725.00)		120.49
010-00000-000-34011-7410	welfare Lien Recoveries	0.00	0.00	0.00	0.00		0.00
010-00000-000-34011-7800	Assessing Department	0.00	134.75	0.00	(134.75)		100.00
010-00000-000-34011-7810	Penalties & Interest	6,246.00	4,809.39	100.00	1,436.61		77.00
010-00000-000-34011-7820	Town Office Income	956.00	813.05	3.00	142.95		85.05
010-00000-000-34011-7840	Legal Review Revenue	0.00	0.00	0.00	0.00		0.00
010-00000-000-34011-7850	Miscellaneous Income	28,900.00	26,603.98	0.00	2,296.02		92.06
010-00000-000-34011-7851	Miscellaneous Income (billed)	13,439.00	35,735.30	3,393.54	(22,296.30)		265.91
<b>INCOME FROM DEPTS</b>		<b>1,051,975.00</b>	<b>942,550.59</b>	<b>82,009.94</b>	<b>109,424.41</b>		<b>89.60</b>
<b>SEWER USER CHARGES</b>							
010-00000-000-34031-8020	Rye Sewer Agreement (billed)	97,400.00	147,184.11	0.00	(49,784.11)		151.11
<b>SEWER USER CHARGES</b>		<b>97,400.00</b>	<b>147,184.11</b>	<b>0.00</b>	<b>(49,784.11)</b>		<b>151.11</b>
<b>OTHER CHARGES</b>							
010-00000-000-34093-8450	Parking Lot Revenues	1,053,375.00	1,048,790.43	0.00	4,584.57		99.56
010-00000-000-34093-8460	Summer Parking Lease Revenue	70,875.00	70,875.00	0.00	0.00		100.00
010-00000-000-34093-8470	Winter Parking Lease Revenue	750.00	1,650.00	150.00	(900.00)		220.00
010-00000-000-34093-8480	Transfer to Rec Infrastructure	(225,000.00)	(224,263.00)	(737.00)	(737.00)		99.67
<b>OTHER CHARGES</b>		<b>900,000.00</b>	<b>897,052.43</b>	<b>(224,113.00)</b>	<b>2,947.57</b>		<b>99.67</b>
<b>SALE OF MUNI PROPERTY</b>							
010-00000-000-35011-8110	Cemetery Lot Sales	0.00	0.00	0.00	0.00		0.00
010-00000-000-35011-8200	Sale of Town Property	0.00	2,247.81	0.00	(2,247.81)		100.00
<b>SALE OF MUNI PROPERTY</b>		<b>0.00</b>	<b>2,247.81</b>	<b>0.00</b>	<b>(2,247.81)</b>		<b>100.00</b>
<b>INTEREST ON INVESTMENTS</b>							
010-00000-000-35021-8300	Interest Income	353,824.00	322,233.87	0.00	31,590.13		91.07
<b>INTEREST ON INVESTMENTS</b>		<b>353,824.00</b>	<b>322,233.87</b>	<b>0.00</b>	<b>31,590.13</b>		<b>91.07</b>
<b>RENT OF TOWN PROPERTY</b>							

REVENUE AND EXPENDITURE REPORT FOR TOWN OF HAMPTON  
Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	Normal	YTD Balance 12/31/2023 (Abnormal)	Activity For 12/31/2023 Increase (Decrease)	Balance 12/31/2023 Normal (Abnormal)	Avail[able] 12/31/2023 (Abnormal)	% Bdg't Used
<b>Fund: 010 GENERAL FUND</b>								
<b>Account Category: Revenues</b>								
<b>Department: 00000-000</b>								
<b>RENT OF TOWN PROPERTY</b>								
010-00000-000-35032-8530	Land Rent	197,175.00		197,200.33	0.00	0.00	(25.33)	100.01
010-00000-000-35032-8560	Lease of Town Property	0.00		0.00	0.00	0.00	0.00	0.00
	<b>RENT OF TOWN PROPERTY</b>	<b>197,175.00</b>		<b>197,200.33</b>	<b>0.00</b>	<b>0.00</b>	<b>(25.33)</b>	<b>100.01</b>
<b>FINES, FORFEITURES &amp; DONATIONS</b>								
010-00000-000-35041-8580	District Court Fines	30,560.00		59,687.92	8,334.21	0.00	(29,127.92)	195.31
010-00000-000-35062-8650	Other Dividends	5,326.00		4,765.82	0.00	0.00	560.18	89.48
010-00000-000-35082-7100	Donations	0.00		0.00	0.00	0.00	0.00	0.00
	<b>FINES, FORFEITURES &amp; DONATIONS</b>	<b>35,886.00</b>		<b>64,453.74</b>	<b>8,334.21</b>	<b>0.00</b>	<b>(28,567.74)</b>	<b>179.61</b>
<b>INSURANCE DIVIDENDS &amp; RETURNS</b>								
010-00000-000-35064-8660	Health Insurance Reimb.	0.00		0.00	0.00	0.00	0.00	0.00
010-00000-000-35066-8670	Other Reimb. (ins./retirement)	0.00		0.00	0.00	0.00	0.00	0.00
010-00000-000-35066-8680	Workers' Comp. Reimb.	0.00		0.00	0.00	0.00	0.00	0.00
010-00000-000-35091-8690	Unanticipated revenue	112.00		5,087.50	4,976.00	0.00	(4,975.50)	4,542.41
	<b>INSURANCE DIVIDENDS &amp; RETURNS</b>	<b>112.00</b>		<b>5,087.50</b>	<b>4,976.00</b>	<b>0.00</b>	<b>(4,975.50)</b>	<b>4,542.41</b>
<b>INTERFUND OPERATING TRANSFER IN</b>								
010-00000-000-38151-9200	w/drwls from Capital Reserve	0.00		0.00	0.00	0.00	0.00	0.00
010-00000-000-39121-9150	Transfer In from Special Rev Funds	0.00		0.00	0.00	0.00	0.00	0.00
010-00000-000-39161-9100	Transfer Non-Expendable Trust-Other	0.00		1,030.49	1,030.49	0.00	(1,030.49)	100.00
010-00000-000-39161-9250	Real Estate Trust Fund Income	850,000.00		968,167.80	248,476.78	0.00	(118,167.80)	113.90
	<b>INTERFUND OPERATING TRANSFER IN</b>	<b>850,000.00</b>		<b>969,198.29</b>	<b>249,507.27</b>	<b>0.00</b>	<b>(119,198.29)</b>	<b>114.02</b>
<b>OTHER FIN SOURCES</b>								
010-00000-000-39341-9000	Debt Issuance	0.00		0.00	0.00	0.00	0.00	0.00
	<b>OTHER FIN SOURCES</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Dept 00000-000</b>	<b>10,383,370.00</b>		<b>10,380,791.96</b>	<b>2,011,217.97</b>	<b>0.00</b>	<b>2,578.04</b>	<b>99.98</b>
<b>Revenues</b>								
	<b>Fund 010 - GENERAL FUND:</b>	<b>10,383,370.00</b>		<b>10,380,791.96</b>	<b>2,011,217.97</b>	<b>0.00</b>	<b>2,578.04</b>	<b>99.98</b>
	<b>TOTAL REVENUES</b>	<b>10,383,370.00</b>		<b>10,380,791.96</b>	<b>2,011,217.97</b>	<b>0.00</b>	<b>2,578.04</b>	<b>99.98</b>

Town of Hampton												
Analysis of Motorvehicle Income 2019 Through 2023												
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022 Actual - Month	331,736	246,921	419,500	416,544	357,688	331,844	303,186	352,653	309,710	367,147	312,941	
2022 Actual - YTD	3,311,236	5,788,657	984,157	1,329,418	1,755,942	2,113,650	2,445,494	2,910,680	3,164,533	3,474,263	3,841,381	4,154,532
Budget Target YTD	344,423	655,514	999,537	1,351,767	1,669,709	2,027,651	2,365,592	2,700,534	3,041,476	3,379,418	3,711,559	4,055,501
% of Budget	8.18%	14.27%	24.51%	33.03%	43.20%	52.12%	60.30%	69.31%	78.03%	86.67%	94.73%	102.48%
Budget Target	8.49%	16.16%	24.60%	33.33%	41.67%	50.00%	58.33%	66.67%	75.00%	83.33%	91.67%	100.00%
Over / (under) Target	-0.31%	-1.90%	-0.14%	-0.30%	1.53%	2.12%	1.97%	2.64%	3.03%	3.34%	3.06%	2.44%
23 Budget change vs '22												
2022 Actual - Month	303,712	244,182	379,046	389,445	363,852	380,803	305,387	337,101	278,267	374,156	367,429	348,620
2022 Actual - YTD	3,037,116	5,479,600	926,946	1,316,391	1,680,243	2,061,046	2,366,433	2,703,524	3,041,791	3,385,947	3,723,316	4,071,996
Budget Target YTD	329,862	622,054	948,896	1,282,767	1,603,458	1,924,150	2,244,842	2,585,533	2,926,225	3,266,917	3,607,608	3,948,300
% of Budget	7.89%	14.24%	24.09%	34.21%	43.66%	53.96%	61.49%	70.25%	77.48%	87.21%	96.76%	105.81%
Budget Target	8.49%	16.16%	24.65%	33.33%	41.67%	50.00%	58.33%	66.67%	75.00%	83.33%	91.67%	100.00%
Over / (under) Target	-0.60%	-1.93%	-0.57%	-0.87%	2.00%	3.96%	3.16%	3.58%	2.48%	3.87%	5.09%	5.81%
22 Budget change vs '21												
2021 Actual - Month	311,354	285,914	302,951	402,083	372,205	383,125	298,897	328,767	287,847	358,260	142,758	(3,484,861)
2021 Actual - YTD	3,113,254	5,972,688	965,219	1,362,302	1,734,507	2,097,632	2,356,529	2,685,296	2,973,143	3,332,403	3,484,661	-
Budget Target YTD	325,073	618,687	943,780	1,275,823	1,594,779	1,913,735	2,232,691	2,551,647	2,870,603	3,189,558	3,508,614	3,827,470
% of Budget	8.13%	15.60%	24.09%	35.59%	45.32%	54.80%	61.57%	70.16%	77.68%	87.01%	91.04%	0.00%
Budget Target	8.49%	16.16%	24.65%	33.33%	41.67%	50.00%	58.33%	66.67%	75.00%	83.33%	91.67%	100.00%
Over / (under) Target	-0.36%	-0.56%	0.43%	2.26%	3.65%	4.80%	3.24%	3.49%	2.68%	3.73%	-0.62%	-100.00%
21 Budget change vs '20												
2020 Actual - Month	369,629	271,650	276,874	234,887	343,899	347,751	402,746	304,284	330,545	336,603	381,322	393,453
2020 Actual - YTD	3,696,629	6,411,200	9,178,748	11,523,020	14,967,798	18,444,470	22,421,218	25,551,502	28,662,047	32,181,659	35,789,972	39,373,435
Budget Target YTD	330,248	628,536	968,784	1,296,133	1,620,167	1,944,200	2,268,233	2,592,267	2,916,300	3,240,333	3,564,367	3,888,400
% of Budget	9.51%	16.48%	23.61%	29.65%	38.49%	47.44%	57.79%	65.62%	74.12%	82.78%	92.07%	102.19%
Budget Target	8.49%	16.16%	24.65%	33.33%	41.67%	50.00%	58.33%	66.67%	75.00%	83.33%	91.67%	100.00%
Over / (under) Target	1.01%	0.33%	-1.04%	-3.68%	-3.17%	-2.56%	-0.54%	-1.05%	-0.88%	-0.56%	0.40%	2.19%
20 Budget change vs '19												
2019 Actual - Month	353,364	301,393	277,967	342,926	392,412	331,867	310,848	315,142	319,621	300,364	332,099	370,990
2019 Actual - YTD	3,533,364	6,341,757	9,321,124	12,753,050	16,675,462	20,992,329	25,113,176	29,224,318	33,335,459	37,446,600	41,557,741	45,668,882
Budget Target YTD	304,675	579,863	884,540	1,196,767	1,494,708	1,793,650	2,092,592	2,391,533	2,690,475	2,989,417	3,288,358	3,587,300
% of Budget	9.65%	18.25%	25.98%	35.54%	45.20%	55.45%	64.20%	72.96%	81.89%	90.27%	99.52%	109.86%
Budget Target	8.49%	16.16%	24.65%	33.33%	41.67%	50.00%	58.33%	66.67%	75.00%	83.33%	91.67%	100.00%
Over / (under) Target	1.16%	2.09%	1.33%	2.21%	4.54%	5.45%	6.32%	6.89%	6.89%	6.92%	7.85%	9.86%
19 Budget change vs '18												

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance As of 12/31/2023

GL Number	Description	2023 Amended Budget	Normal	YTD Balance 12/31/2023 (Abnormal)	Encumbrance 12/31/2023 (increase/decrease)	Available balance 12/31/2023 (Normal/Abnormal)	% Bdg't Used
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 41301-001 BOARD OF SELECTMEN</b>							
010-41301-001-41301-1300	Elected Official's Wages	15,000.00		15,000.00	0.00	0.00	100.00
010-41301-001-41301-6100	Supplies & Expenses	1,300.00		122.46	0.00	1,177.54	9.42
	<b>Total Dept 41301-001 - BOARD OF SELECTMEN</b>	<b>16,300.00</b>		<b>15,122.46</b>	<b>0.00</b>	<b>1,177.54</b>	<b>92.78</b>
<b>Department: 41302-002 TOWN MANAGER</b>							
010-41302-002-41302-1100	Regular Wages	195,363.00		200,044.06	0.00	(4,681.06)	102.40
010-41302-002-41302-1200	P/T Wages	6,000.00		6,052.44	0.00	(52.44)	100.87
010-41302-002-41302-1400	O/T Wages	1,600.00		317.71	0.00	1,282.29	19.86
010-41302-002-41302-3910	Staff Development	5,000.00		4,960.68	0.00	39.32	99.21
010-41302-002-41302-6100	Supplies & Expenses	7,850.00		2,466.63	0.00	5,383.37	31.42
010-41302-002-41302-8750	Motor Vehicle Allowance	3,850.00		3,676.88	0.00	173.12	95.50
	<b>Total Dept 41302-002 - TOWN MANAGER</b>	<b>219,663.00</b>		<b>217,518.40</b>	<b>0.00</b>	<b>2,144.60</b>	<b>99.02</b>
<b>Department: 41304-003 BUDGET COMMITTEE</b>							
010-41304-003-41304-1200	P/T Wages	2,500.00		750.00	0.00	1,750.00	30.00
010-41304-003-41304-3230	OUTSIDE COUNSEL FEES	2,000.00		0.00	0.00	2,000.00	0.00
010-41304-003-41304-3910	Staff Development	300.00		0.00	0.00	300.00	0.00
010-41304-003-41304-6100	Supplies & Expenses	350.00		0.00	0.00	350.00	0.00
	<b>Total Dept 41304-003 - BUDGET COMMITTEE</b>	<b>5,150.00</b>		<b>750.00</b>	<b>0.00</b>	<b>4,400.00</b>	<b>14.56</b>
<b>Department: 41305-004 TRUSTEES OF THE TRUST FUNDS</b>							
010-41305-004-41305-1200	P/T Wages	570.00		0.00	0.00	570.00	0.00
010-41305-004-41305-6100	Supplies & Expenses	430.00		421.70	0.00	8.30	98.07
	<b>Total Dept 41305-004 - TRUSTEES OF THE TRUST FUNDS</b>	<b>1,000.00</b>		<b>421.70</b>	<b>0.00</b>	<b>578.30</b>	<b>42.17</b>
<b>Total For Department BOARD OF SELECTMEN</b>							
		<b>242,133.00</b>		<b>233,812.56</b>	<b>0.00</b>	<b>8,300.44</b>	<b>96.57</b>
<b>Department: 41401-007 TOWN CLERK</b>							
010-41401-007-41401-1100	Regular Wages	96,861.05		97,896.69	0.00	(1,035.64)	101.07
010-41401-007-41401-1200	P/T Wages	50,720.00		38,992.55	0.00	11,727.45	76.88
010-41401-007-41401-1300	Elected Official's Wages	67,483.00		67,483.00	0.00	0.00	100.00
010-41401-007-41401-1400	O/T Wages	7,250.00		4,524.40	0.00	2,725.60	62.41
010-41401-007-41401-3420	Computer Support	10,602.00		10,747.15	0.00	(145.15)	101.37
010-41401-007-41401-3910	Staff Development	2,000.00		2,287.57	0.00	(287.57)	114.38
010-41401-007-41401-4300	Repairs & Maintenance	2,970.00		970.57	0.00	1,999.43	32.68
010-41401-007-41401-6100	Supplies & Expenses	11,340.00		13,959.99	0.00	(2,619.99)	123.10
	<b>Total Dept 41401-007 - TOWN CLERK</b>	<b>249,226.05</b>		<b>236,861.92</b>	<b>0.00</b>	<b>12,364.13</b>	<b>95.04</b>
<b>Department: 41402-008 VOTER REGISTRATION</b>							
010-41402-008-41402-1300	Elected Official's Wages	5,800.00		5,788.52	0.00	11.48	99.80
010-41402-008-41402-6100	Supplies & Expenses	800.00		603.59	0.00	194.41	75.70
010-41402-008-41402-7400	New Equipment	1.00		0.00	0.00	1.00	0.00
	<b>Total Dept 41402-008 - VOTER REGISTRATION</b>	<b>6,601.00</b>		<b>6,394.11</b>	<b>0.00</b>	<b>206.89</b>	<b>96.87</b>
<b>Department: 41403-009 ELECTION ADMINISTRATION</b>							
010-41403-009-41403-1200	P/T Wages	6,990.00		3,520.00	0.00	3,470.00	50.36
010-41403-009-41403-1300	Elected Official's Wages	1,000.00		1,000.00	0.00	0.00	100.00
010-41403-009-41403-3600	Town Meeting Expenses	2,200.00		1,036.28	0.00	1,163.72	47.10
010-41403-009-41403-6100	Supplies & Expenses	20,000.00		13,924.56	0.00	6,075.44	69.62
	<b>Total Dept 41403-009 - ELECTION ADMINISTRATION</b>	<b>30,190.00</b>		<b>19,480.84</b>	<b>0.00</b>	<b>10,709.16</b>	<b>64.53</b>

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON

Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	Normal	Abnormal	YTD Balance 12/31/2023	Encumbrance 12/31/2023	Balance 12/31/2023	Available	% Bdg't used
						Increase (Decrease)	Normal (Abnormal)		
<b>Fund: 010 GENERAL FUND</b>									
<b>Account Category: Expenditures</b>									
Total For Department: TOWN CLERK									
<b>Department: 41501-011 FINANCE DEPARTMENT</b>									
010-41501-011-41501-1100	Regular wages	242,438.00			250,346.13	0.00	(7,908.13)		103.26
010-41501-011-41501-1200	P/T wages	10,000.00		0.00	0.00	0.00	10,000.00		0.00
010-41501-011-41501-1300	Elected Official's wages	19,380.00			19,379.88	0.00	0.12		100.00
010-41501-011-41501-1400	O/T wages	1,000.00			886.99	0.00	113.01		88.70
010-41501-011-41501-3210	Registry of Deeds	2,500.00			632.65	0.00	1,867.35		25.31
010-41501-011-41501-3300	Contracted Services	5,000.00			2,500.00	0.00	2,500.00		50.00
010-41501-011-41501-3910	Staff Development	650.00			50.00	0.00	600.00		7.69
010-41501-011-41501-4400	Rentals & Leases	3,521.00			3,520.80	0.00	0.20		99.99
010-41501-011-41501-6100	Supplies & Expenses	14,711.00			15,749.77	0.00	(1,038.77)		107.06
010-41501-011-41501-6150	Computer Support	18,395.00			14,122.90	0.00	4,272.10		76.78
010-41501-011-41501-6250	Postage	37,450.00			36,302.69	0.00	1,147.31		96.94
010-41501-011-41501-6900	Bank Service Charges	35,000.00			38,458.63	0.00	(3,458.63)		109.88
010-41501-011-41501-7450	Replacement Equipment	1,000.00			3,830.71	0.00	(2,830.71)		383.07
010-41501-011-41501-8150	Public Notices/Advertisements	2,500.00			671.01	0.00	1,828.99		26.84
Total Dept 41501-011 - FINANCE DEPARTMENT		393,545.00			386,452.16	0.00	7,092.84		98.20
<b>Department: 41502-000 AUDIT</b>									
010-41502-000-41502-3010	Audit Services	28,000.00			28,000.00	0.00	0.00		100.00
Total Dept 41502-000 - AUDIT		28,000.00			28,000.00	0.00	0.00		100.00
<b>Department: 41503-012 ASSESSING</b>									
010-41503-012-41503-1100	Regular wages	38,724.00		651.07	651.07	0.00	38,072.93		1.68
010-41503-012-41503-3300	Contracted Services	223,308.00			114,183.14	203,000.00	(93,875.14)		142.04
010-41503-012-41503-3301	Professional Services - Mapping	9,600.00			30,173.10	0.00	(573.10)		105.97
010-41503-012-41503-6100	Supplies & Expenses	8,712.00			750.13	0.00	7,961.87		8.61
010-41503-012-41503-6160	Data Processing	19,590.00			23,584.17	0.00	(3,994.17)		120.39
010-41503-012-41503-8750	Motor Vehicle Allowance	200.00			0.00	0.00	200.00		0.00
Total Dept 41503-012 - ASSESSING		300,134.00			349,341.61	203,000.00	(52,207.61)		49.76
<b>Department: 41504-013 TAX COLLECTION</b>									
010-41504-013-41504-1100	Regular wages	43,142.00			42,642.25	0.00	499.75		98.84
010-41504-013-41504-1200	P/T wages	700.00			0.00	0.00	700.00		0.00
010-41504-013-41504-1300	Elected Official's wages	62,954.00			62,953.80	0.00	0.20		100.00
010-41504-013-41504-3250	Tax Liens/Instruments	3,500.00			2,765.50	0.00	734.50		79.01
010-41504-013-41504-3910	Staff Development	350.00			303.81	0.00	46.19		86.80
010-41504-013-41504-6100	Supplies & Expenses	4,200.00			5,258.55	0.00	(1,058.55)		125.20
Total Dept 41504-013 - TAX COLLECTION		114,846.00			113,923.91	0.00	922.09		99.20
<b>Department: 41506-014 MGMT INFORMATION SYSTEMS</b>									
010-41506-014-41506-1100	Regular wages	142,000.00			156,331.41	0.00	(14,331.41)		110.09
010-41506-014-41506-1200	PT WAGES	0.00			810.00	0.00	(810.00)		100.00
010-41506-014-41506-1400	O/T wages	6,500.00			47.06	0.00	6,452.94		0.72
010-41506-014-41506-3910	Staff Development	2,500.00			750.00	0.00	1,750.00		30.00
010-41506-014-41506-4300	Repairs & Maintenance	2,599.00			0.00	0.00	2,599.00		0.00
010-41506-014-41506-6100	Supplies & Expenses	7,650.00			5,314.08	0.00	2,335.92		69.47
010-41506-014-41506-6150	Computer Support	35,392.00			44,237.77	5,550.00	(14,395.77)		140.68
010-41506-014-41506-7400	New Equipment	2,600.00			14,249.24	0.00	(11,649.24)		548.05
010-41506-014-41506-7450	Replacement Equipment	50,500.00			35,318.54	0.00	15,181.46		69.94

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	YTD Balance 12/31/2023 Normal (Abnormal)	Encumbrance 12/31/2023 Increase (Decrease)	Balance 12/31/2023 Normal (Abnormal)	Available 12/31/2023 (Abnormal)	% Budget Used
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 41506-014 MGMT INFORMATION SYSTEMS</b>							
010-41506-014-41506-8750	Motor Vehicle Allowance-MIS	600.00	83.36	0.00	516.64	13.89	
Total Dept 41506-014 - MGMT INFORMATION SYSTEMS		250,341.00	257,141.46	5,550.00	(12,350.46)	102.72	
<b>Department: 41507-015 HR/ADMINISTRATIVE SERVICES</b>							
010-41507-015-41507-1100	Regular Wages	91,712.00	89,477.50	0.00	2,234.50	97.56	
010-41507-015-41507-3910	Staff Development	2,000.00	1,294.94	0.00	705.06	64.75	
010-41507-015-41507-6100	Supplies & Expenses	1,000.00	0.00	0.00	1,000.00	0.00	
010-41507-015-41507-8750	MOTOR VEHICLE ALLOWANCE	200.00	0.00	0.00	200.00	0.00	
Total Dept 41507-015 - HR/ADMINISTRATIVE SERVICES		94,912.00	90,772.44	0.00	4,139.56	95.64	
<b>Department: 41531-016 TOWN ATTORNEYS OFFICE</b>							
010-41531-016-41531-1200	P/T Wages	24,161.00	23,070.63	0.00	1,090.37	95.49	
010-41531-016-41531-3910	Staff Development	750.00	0.00	0.00	750.00	0.00	
010-41531-016-41531-6100	Supplies & Expenses	7,045.00	31.63	0.00	7,013.37	0.45	
010-41531-016-41531-8750	Motor Vehicle Allowance	1,000.00	0.00	0.00	1,000.00	0.00	
Total Dept 41531-016 - TOWN ATTORNEYS OFFICE		32,956.00	23,102.26	0.00	9,853.74	70.10	
<b>Department: 41532-000 LEGAL EXPENSES</b>							
010-41532-000-41532-3220	Damages & Judgments	1.00	833.55	0.00	(832.55)	83,355.00	
010-41532-000-41532-3230	Outside Counsel Fees	50,000.00	62,056.45	0.00	(12,056.45)	124.11	
010-41532-000-41532-3240	Collective Bargaining	5,000.00	0.00	0.00	5,000.00	0.00	
010-41532-000-41532-3250	Other Labor Costs	10,000.00	17,595.00	0.00	(7,595.00)	175.95	
010-41532-000-41532-6800	Litigation Expenses	105,000.00	27,499.50	0.00	77,500.50	26.19	
Total Dept 41532-000 - LEGAL EXPENSES		170,001.00	107,984.50	0.00	62,016.50	63.52	
<b>Department: 41552-000 PERSONNEL ADMINISTRATION</b>							
010-41552-000-41552-1911	Employee Separation Costs	212,000.00	45,674.56	0.00	166,325.44	21.54	
010-41552-000-41552-1912	Bank Buy-Back Program	220,000.00	191,844.26	0.00	28,155.74	87.20	
010-41552-000-41552-1940	Merit Pay	7,624.00	3,717.60	0.00	3,906.40	48.76	
010-41552-000-41552-2200	Social Security	372,668.76	313,623.39	0.00	59,045.37	84.16	
010-41552-000-41552-2250	Medicare	197,307.42	180,562.25	0.00	16,745.17	91.51	
010-41552-000-41552-2300	MI Retirement (Group I)	679,345.37	629,453.24	0.00	49,892.13	92.66	
010-41552-000-41552-2320	MI Retirement (Police)	1,279,780.69	1,290,445.96	0.00	(10,665.27)	100.83	
010-41552-000-41552-2330	MI Retirement (Firemen)	1,154,557.30	1,125,106.44	0.00	29,450.86	97.45	
010-41552-000-41552-2400	Tuition Reimbursement	8,000.00	0.00	0.00	8,000.00	0.00	
Total Dept 41552-000 - PERSONNEL ADMINISTRATION		4,131,283.54	3,780,427.70	0.00	350,855.84	91.51	
<b>Department: 41552-002 PERSONNEL ADMINISTRATION</b>							
010-41552-002-41552-2310	401 Retirement	11,178.00	11,956.86	0.00	(778.86)	106.97	
Total Dept 41552-002 - PERSONNEL ADMINISTRATION		11,178.00	11,956.86	0.00	(778.86)	106.97	
Total For Department FINANCE DEPARTMENT		5,527,196.54	4,949,102.90	208,550.00	369,543.64	89.54	
<b>Department: 41911-017 PLANNING BOARD</b>							
010-41911-017-41911-1100	Regular Wages	133,112.00	133,773.94	0.00	(661.94)	100.50	
010-41911-017-41911-1200	P/T Wages	1.00	522.00	0.00	(521.00)	52,200.00	
010-41911-017-41911-3300	Contracted Services	21,640.00	13,278.00	0.00	8,362.00	61.36	
010-41911-017-41911-3910	Staff Development	1,500.00	1,486.00	0.00	14.00	99.07	
010-41911-017-41911-6100	Supplies & Expenses	4,200.00	3,541.28	0.00	658.72	84.32	
010-41911-017-41911-7450	Replacement Equipment	1,000.00	806.13	0.00	193.87	80.61	
010-41911-017-41911-8150	Public Notices/Advertisements	4,000.00	2,970.60	0.00	1,029.40	74.27	



REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	Normal	YTD Balance 12/31/2023 (Abnormal)	Encumbrance 12/31/2023 Increase (decrease)	Available Balance Normal (Abnormal)	% Bdg't Used
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 41911-017 PLANNING BOARD</b>							
Total Dept 41911-017 - PLANNING BOARD		165,453.00		156,377.95	0.00	9,075.05	94.52
<b>Department: 41912-018 ZONING BOARD</b>							
010-41912-018-41912-1200	P/T wages	1,800.00		2,100.00	0.00	(300.00)	116.67
010-41912-018-41912-6100	Supplies & Expenses	12,000.00		4,917.56	0.00	7,082.44	40.98
Total Dept 41912-018 - ZONING BOARD		13,800.00		7,017.56	0.00	6,782.44	50.85
<b>Department: 41941-020 GOVERNMENT BUILDINGS</b>							
010-41941-020-41941-3410	Telephone	18,500.00		19,841.18	0.00	(1,341.18)	107.25
010-41941-020-41941-3600	Custodial Services	23,058.00		18,206.52	0.00	4,851.48	78.96
010-41941-020-41941-4100	Electric	20,000.00		26,957.82	0.00	(6,957.82)	134.79
010-41941-020-41941-4110	Heating Fuel	6,000.00		6,553.28	0.00	(553.28)	109.22
010-41941-020-41941-4120	Water	3,000.00		2,700.20	0.00	299.80	90.01
010-41941-020-41941-6300	Building Maintenance	338,193.00		355,588.71	24,874.75	(42,270.46)	112.50
Total Dept 41941-020 - GOVERNMENT BUILDINGS		408,751.00		429,847.71	24,874.75	(45,971.46)	105.16
<b>Department: 41942-020 GOVERNMENT BUILDINGS</b>							
010-41942-020-41942-6300	Building Maintenance	0.00	(98.88)	(98.88)	0.00	98.88	100.00
Total Dept 41942-020 - GOVERNMENT BUILDINGS		0.00	(98.88)	(98.88)	0.00	98.88	100.00
<b>Department: 41951-021 CEMETERIES</b>							
010-41951-021-41951-3200	P/T wages	90,480.00		80,483.97	0.00	9,616.03	89.37
010-41951-021-41951-3300	Contracted Services	43,300.00		29,335.29	22,000.00	(7,835.29)	118.01
010-41951-021-41951-3410	Telephone	2,300.00		2,243.94	0.00	56.06	97.56
010-41951-021-41951-4100	Electric	750.00		498.27	0.00	251.73	66.44
010-41951-021-41951-4110	Heating Fuel	1,500.00		737.24	0.00	762.76	49.15
010-41951-021-41951-4120	Water	1,300.00		1,274.68	0.00	25.32	98.05
010-41951-021-41951-4300	Repairs & Maintenance	3,000.00		2,027.06	0.00	972.94	67.57
010-41951-021-41951-6200	Supplies & Expenses	3,000.00		2,313.60	0.00	686.40	77.12
010-41951-021-41951-6350	Gasoline	2,619.00		1,963.12	0.00	655.88	74.96
010-41951-021-41951-7340	Cemetery Improvements	6,485.00		747.62	0.00	5,737.38	11.53
010-41951-021-41951-7450	Replacement Equipment	5,500.00		3,886.00	0.00	1,614.00	70.65
Total Dept 41951-021 - CEMETERIES		180,434.00		125,890.79	22,000.00	12,543.21	78.47
<b>Department: 41961-000 MUNICIPAL INSURANCE</b>							
010-41961-000-41961-5200	Liability & General Insurance	316,407.00		333,857.07	0.00	(17,450.07)	105.52
Total Dept 41961-000 - MUNICIPAL INSURANCE		316,407.00		333,857.07	0.00	(17,450.07)	105.52
<b>Department: 41969-000 MUNICIPAL INSURANCE</b>							
010-41969-000-41969-2100	Health Insurance	3,277,652.72		2,944,734.39	0.00	332,918.33	89.84
010-41969-000-41969-2150	Life Insurance	20,460.00		24,988.65	0.00	(4,528.65)	122.13
010-41969-000-41969-2500	Unemployment Compensation	3,000.00		0.00	0.00	3,000.00	0.00
010-41969-000-41969-2600	Workers' Compensation	479,382.00		464,882.18	0.00	14,499.82	96.98
010-41969-000-41969-5600	Membership Dues	19,077.00		20,499.00	0.00	(1,422.00)	107.45
Total Dept 41969-000 - MUNICIPAL INSURANCE		3,799,571.72		3,455,104.22	0.00	344,467.50	90.93
<b>Department: 41991-022 PARKING ENFORCEMENT UNIT</b>							
010-41991-022-41991-1200	P/T wages	19,800.00		42,397.50	0.00	(22,597.50)	214.13
010-41991-022-41991-1210	Seasonal wages	67,208.00		0.00	0.00	67,208.00	0.00
010-41991-022-41991-3410	Telephone	800.00		1,054.50	0.00	(254.50)	131.81

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
 balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	YTD Balance 12/31/2023 Normal	Encumbrance 12/31/2023 Increase (Decrease)	Balance 12/31/2023 Normal	Available 12/31/2023 (Abnormal)	% Bdg't Used
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 41991-022 PARKING ENFORCEMENT UNIT</b>							
010-41991-022-41991-4100	ELECTRIC	1,265.00	1,398.96	0.00	0.00	(133.96)	110.59
010-41991-022-41991-4120	Water	600.00	1,099.68	0.00	0.00	(499.68)	183.28
010-41991-022-41991-4400	Rentals & Leases	25,000.00	30,000.00	0.00	0.00	(5,000.00)	120.00
010-41991-022-41991-6100	Supplies & Expenses	12,500.00	11,645.49	0.00	0.00	854.51	93.16
	<b>Total Dept 41991-022 - PARKING ENFORCEMENT UNIT</b>	<b>127,173.00</b>	<b>87,598.13</b>	<b>0.00</b>	<b>0.00</b>	<b>39,576.87</b>	<b>68.88</b>
	<b>Total For Department PLANNING BOARD</b>	<b>4,991,589.72</b>	<b>4,595,592.55</b>	<b>46,874.75</b>	<b>349,122.42</b>		<b>92.07</b>
<b>Department: 42101-023 ADMINISTRATION</b>							
010-42101-023-42101-1100	Regular wages	441,524.00	558,299.01	0.00	0.00	(116,775.01)	126.45
010-42101-023-42101-1400	O/T wages	5,500.00	4,748.89	0.00	0.00	751.11	86.34
010-42101-023-42101-1900	Uniform Pay	750.00	750.00	0.00	0.00	0.00	100.00
010-42101-023-42101-1930	Holiday Pay	12,723.00	8,723.44	0.00	0.00	3,999.56	68.56
010-42101-023-42101-1950	Career Incentives	3,000.00	2,750.00	0.00	0.00	250.00	91.67
010-42101-023-42101-2400	Tuition Reimbursement	8,000.00	1,881.00	0.00	0.00	6,119.00	23.51
010-42101-023-42101-3920	CONSULTANTS	3,000.00	0.00	0.00	0.00	3,000.00	0.00
010-42101-023-42101-4400	Rentals & Leases	500.00	0.00	0.00	0.00	500.00	0.00
010-42101-023-42101-4900	Uniform Allowance	4,550.00	4,438.55	0.00	0.00	111.45	97.55
010-42101-023-42101-6100	Supplies & Expenses	13,000.00	18,097.50	0.00	0.00	(5,097.50)	139.21
010-42101-023-42101-6150	Computer Support	88,402.00	92,992.60	0.00	0.00	(4,590.60)	105.19
010-42101-023-42101-6350	Gasoline	69,701.00	75,315.00	0.00	0.00	(5,614.00)	108.05
010-42101-023-42101-6600	Vehicle Maintenance	45,000.00	63,833.57	0.00	0.00	(18,833.57)	141.85
010-42101-023-42101-7400	New Equipment	1.00	1,134.90	0.00	0.00	(1,133.90)	113,490.00
010-42101-023-42101-7450	Replacement Equipment	0.00	7,238.25	0.00	0.00	(7,238.25)	100.00
010-42101-023-42101-8100	Training & Recruitment	0.00	250.72	0.00	0.00	(250.72)	100.00
	<b>Total Dept 42101-023 - ADMINISTRATION</b>	<b>695,651.00</b>	<b>840,453.43</b>	<b>0.00</b>	<b>(144,802.43)</b>		<b>120.82</b>
<b>Department: 42102-023 CRIME CONTROL &amp; INVESTIGATIONS</b>							
010-42102-023-42102-1100	Regular wages	673,830.00	672,830.00	0.00	0.00	1,248.39	99.81
010-42102-023-42102-1200	P/T wages	21,840.00	17,667.75	0.00	0.00	4,172.25	80.90
010-42102-023-42102-1400	O/T wages	32,467.00	65,137.53	0.00	0.00	(32,670.53)	200.63
010-42102-023-42102-1450	O/T Training Wages	1.00	0.00	0.00	0.00	1.00	0.00
010-42102-023-42102-1470	Court wages	100.00	0.00	0.00	0.00	100.00	0.00
010-42102-023-42102-1900	Uniform Pay	9,000.00	9,000.00	0.00	0.00	0.00	100.00
010-42102-023-42102-1930	Holiday Pay	28,794.00	28,795.36	0.00	0.00	(1.36)	100.00
010-42102-023-42102-1950	Career Incentives	5,600.00	7,216.64	0.00	0.00	(1,616.64)	128.87
010-42102-023-42102-3920	Consultants	250.00	0.00	0.00	0.00	250.00	0.00
010-42102-023-42102-4900	Uniform Allowance	1.00	0.00	0.00	0.00	1.00	0.00
010-42102-023-42102-6100	Supplies & Expenses	4,000.00	2,014.91	0.00	0.00	1,985.09	50.37
010-42102-023-42102-8100	Training & Recruitment	2,500.00	0.00	0.00	0.00	2,500.00	0.00
010-42102-023-42102-8200	Mounted Patrol Expenses	28,848.00	23,017.24	0.00	0.00	5,830.76	79.79
	<b>Total Dept 42102-023 - CRIME CONTROL &amp; INVESTIGATIONS</b>	<b>807,231.00</b>	<b>825,431.04</b>	<b>0.00</b>	<b>(18,200.04)</b>		<b>102.25</b>
<b>Department: 42103-023 TRAFFIC CONTROL &amp; PATROL</b>							
010-42103-023-42103-1100	Regular wages	1,957,436.00	1,693,282.88	0.00	0.00	264,153.12	86.51
010-42103-023-42103-1400	O/T wages	83,895.00	59,972.65	0.00	0.00	23,922.35	71.49
010-42103-023-42103-1450	O/T Training wages	143,664.00	222,293.07	0.00	0.00	(78,629.07)	154.73
010-42103-023-42103-1470	Court wages	10,000.00	2,623.91	0.00	0.00	7,376.09	26.24
010-42103-023-42103-1900	Uniform Pay	18,750.00	14,250.00	0.00	0.00	4,500.00	76.00
010-42103-023-42103-1910	O/T Sick Coverage	28,298.00	41,861.89	0.00	0.00	(13,563.89)	147.93

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance as of 12/31/2023

GL Number	Description	2023		YTD Balance 12/31/2023 Normal	Encumbrance 12/31/2023 Increase (Decrease)	Available Balance Normal (Abnormal)	% Adgt Used
		Amended Budget	Normal				
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 42103-023 TRAFFIC CONTROL &amp; PATROL</b>							
010-42103-023-42103-1920	O/T Vacation Coverage	177,708.00	263,407.13	0.00	0.00	(85,699.13)	148.22
010-42103-023-42103-1930	Holiday Pay	81,397.00	80,918.88	0.00	0.00	478.12	99.41
010-42103-023-42103-1950	Career Incentives	15,900.00	20,383.29	0.00	0.00	(4,483.29)	128.20
010-42103-023-42103-1960	O/T Personal Coverage	8,571.00	10,999.77	0.00	0.00	(2,428.77)	128.34
010-42103-023-42103-4400	Rentals & Leases	23,580.00	15,600.00	0.00	0.00	7,980.00	66.16
010-42103-023-42103-4900	Uniform Allowance	7,080.00	21,708.57	0.00	0.00	(14,628.57)	306.62
010-42103-023-42103-6850	Intoxilyzer	500.00	0.00	0.00	0.00	500.00	0.00
010-42103-023-42103-7400	New Equipment	0.00	0.00	(20,564.00)	0.00	20,564.00	0.00
010-42103-023-42103-7450	Replacement Equipment	12,000.00	4,646.55	0.00	0.00	7,353.45	38.72
010-42103-023-42103-7650	Vehicle Replacement	75,000.00	0.00	0.00	0.00	75,000.00	0.00
010-42103-023-42103-8100	Training & Recruitment	4,000.00	395.00	0.00	0.00	3,605.00	9.88
<b>Total Dept 42103-023 - TRAFFIC CONTROL &amp; PATROL</b>		<b>2,647,779.00</b>	<b>2,452,343.59</b>	<b>(20,564.00)</b>	<b>4,189.93</b>	<b>215,999.41</b>	<b>92.62</b>
<b>Department: 42104-023 TRAINING</b>							
010-42104-023-42104-3920	Consultant	6,000.00	3,298.01	0.00	0.00	2,701.99	54.97
010-42104-023-42104-3960	Promotional Testing	3,900.00	0.00	0.00	0.00	3,900.00	0.00
010-42104-023-42104-6100	Supplies & Expenses	800.00	967.21	0.00	0.00	(167.21)	120.90
010-42104-023-42104-8100	Training & Recruitment	84,065.07	47,616.29	4,189.93	4,189.93	32,258.85	61.63
<b>Total Dept 42104-023 - TRAINING</b>		<b>94,765.07</b>	<b>51,881.51</b>	<b>4,189.93</b>	<b>4,189.93</b>	<b>38,693.63</b>	<b>54.75</b>
<b>Department: 42105-023 SUPPORT SERVICES</b>							
010-42105-023-42105-1100	Regular wages	185,910.00	127,721.92	0.00	0.00	58,188.08	68.70
010-42105-023-42105-1200	P/T Special Officer wages	268,094.00	96,390.86	0.00	0.00	171,703.12	35.95
010-42105-023-42105-1210	F/T Officer Coverage	178,615.00	400,192.64	0.00	0.00	(221,577.64)	224.05
010-42105-023-42105-1400	O/T wages	7,435.00	2,627.88	0.00	0.00	4,807.12	35.34
010-42105-023-42105-1450	O/T Training wages	78,915.00	62,431.43	0.00	0.00	16,483.57	79.11
010-42105-023-42105-1470	Court wages	2,000.00	416.13	0.00	0.00	1,583.87	20.81
010-42105-023-42105-1900	Uniform Pay	10,400.00	600.00	0.00	0.00	9,800.00	5.77
010-42105-023-42105-1910	O/T Sick Coverage	3,000.00	5,704.55	0.00	0.00	(2,704.55)	190.15
010-42105-023-42105-1920	O/T Vacation Coverage	10,500.00	9,845.41	0.00	0.00	654.59	93.77
010-42105-023-42105-1930	Holiday Pay	7,567.00	6,117.60	0.00	0.00	1,449.40	80.85
010-42105-023-42105-1960	O/T Personal Coverage	1,500.00	0.00	0.00	0.00	1,500.00	0.00
010-42105-023-42105-3310	Outside Agencies	40,000.00	112,762.21	0.00	0.00	(72,762.21)	281.91
010-42105-023-42105-3410	Telephone	36,000.00	54,474.49	0.00	0.00	(18,474.49)	151.32
010-42105-023-42105-3500	Medical Services	500.00	413.00	0.00	0.00	87.00	82.60
010-42105-023-42105-4310	Radio Maintenance	12,000.00	3,938.49	0.00	0.00	8,061.51	32.82
010-42105-023-42105-4900	Uniform Allowance	24,000.00	8,465.94	0.00	0.00	15,534.06	35.27
010-42105-023-42105-6100	Supplies & Expenses	0.00	447.99	0.00	0.00	(447.99)	100.00
010-42105-023-42105-8100	Training & Recruitment	20,219.00	26,227.17	0.00	0.00	(6,008.17)	129.72
<b>Total Dept 42105-023 - SUPPORT SERVICES</b>		<b>886,655.00</b>	<b>918,777.73</b>	<b>0.00</b>	<b>0.00</b>	<b>(32,122.73)</b>	<b>103.62</b>
<b>Department: 42106-023 SPECIAL DETAILS</b>							
010-42106-023-42106-1980	Private Detail (Internal)	1.00	0.00	0.00	0.00	1.00	0.00
010-42106-023-42106-1990	Private Detail Wages	1.00	0.00	0.00	0.00	1.00	0.00
<b>Total Dept 42106-023 - SPECIAL DETAILS</b>		<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>
<b>Department: 42107-023 POLICE STATION &amp; BUILDING</b>							
010-42107-023-42107-1100	Regular wages	39,536.00	39,235.92	0.00	0.00	300.08	99.24
010-42107-023-42107-1400	O/T wages	3,000.00	1,155.66	0.00	0.00	1,844.34	38.52

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance As of 12/31/2023

GL Number	Description	2023 Amended Budget	Normal	YTD Balance 12/31/2023 (Abnormal)	Encumbrance 12/31/2023 (Increase/Decrease)	Balance 12/31/2023 (Normal/Abnormal)	Available 12/31/2023 (Abnormal)	% Bdg't Used
<b>Fund: 010 GENERAL FUND</b>								
<b>Account Category: Expenditures</b>								
<b>Department: 42107-023 POLICE STATION &amp; BUILDING</b>								
010-42107-023-42107-1900	uniform pay	300.00		300.00	0.00		0.00	100.00
010-42107-023-42107-4100	Electric	69,024.00		78,636.75	0.00	(9,612.75)		113.96
010-42107-023-42107-4110	Heating Fuel	21,000.00		25,924.05	0.00	(4,924.05)		123.45
010-42107-023-42107-4120	water	4,500.00		4,730.50	0.00	(230.50)		105.12
010-42107-023-42107-6300	Building Maintenance	83,215.00		51,755.30	136,157.00	(104,637.30)		225.82
010-42107-023-42107-8990	Police Grant Expenses	1.00		4,732.60	0.00	(4,731.60)		473,260.00
	<b>Total Dept 42107-023 - POLICE STATION &amp; BUILDING</b>	<b>220,376.00</b>		<b>206,490.78</b>	<b>136,157.00</b>	<b>(122,071.78)</b>		<b>93.61</b>
	<b>Total For Department ADMINISTRATION</b>	<b>5,352,659.07</b>		<b>5,295,378.08</b>	<b>119,782.93</b>	<b>(62,501.94)</b>		<b>98.93</b>
<b>Department: 42201-024 ADMINISTRATION</b>								
010-42201-024-42201-1100	Regular wages	257,800.00		259,064.08	0.00	(1,264.08)		100.49
010-42201-024-42201-1400	O/T wages	1.00		301.21	0.00	(300.21)		30,121.00
010-42201-024-42201-1930	Holiday Pay	115,397.00		109,187.59	0.00	6,209.41		94.62
010-42201-024-42201-2400	Tuition Reimbursement	2,500.00		0.00	0.00	2,500.00		0.00
010-42201-024-42201-3910	Staff Development	1,275.00		1,019.00	0.00	256.00		79.92
010-42201-024-42201-4400	Rentals & Leases	1.00		0.00	0.00	1.00		0.00
010-42201-024-42201-4900	uniform Allowance	43,840.00		42,016.14	0.00	1,823.86		95.84
010-42201-024-42201-6100	Supplies & Expenses	8,196.00		6,975.75	0.00	1,220.25		85.11
010-42201-024-42201-6350	Gasoline	4,711.00		6,726.70	0.00	(2,015.70)		142.79
010-42201-024-42201-6360	Diesel	12,733.00		18,231.41	0.00	(5,498.41)		143.18
010-42201-024-42201-7400	New Equipment	1.00		0.00	41,715.20	(41,714.20)		4,171,520.00
	<b>Total Dept 42201-024 - ADMINISTRATION</b>	<b>446,455.00</b>		<b>443,521.88</b>	<b>41,715.20</b>	<b>(38,782.08)</b>		<b>99.34</b>
<b>Department: 42202-024 FIRE SUPPRESSION</b>								
010-42202-024-42202-1100	Regular wages	2,556,709.00		2,492,135.23	0.00	64,573.77		97.47
010-42202-024-42202-1200	P/T wages	1.00		0.00	0.00	1.00		0.00
010-42202-024-42202-1400	O/T wages	195,000.00		237,837.72	0.00	(42,837.72)		121.97
010-42202-024-42202-1460	O/T Callback	20,000.00		14,698.99	0.00	5,301.01		73.49
010-42202-024-42202-1910	O/T Sick Coverage	51,000.00		74,702.74	0.00	(23,702.74)		146.48
010-42202-024-42202-1920	O/T Vacation Coverage	204,320.00		269,272.22	0.00	(64,952.22)		131.79
010-42202-024-42202-1950	Career Incentives	65,260.00		54,710.44	0.00	10,549.56		83.83
010-42202-024-42202-1980	Fireworks detail wages	8,000.00		9,033.15	0.00	(1,033.15)		112.91
010-42202-024-42202-1990	detail wages	1.00		554.65	0.00	(553.65)		55,465.00
010-42202-024-42202-4920	Protective Clothing	17,028.00		23,568.02	4,310.27	(10,850.29)		163.72
010-42202-024-42202-6870	Technical Hazards Expenses	18,250.00		12,537.00	200.00	5,513.00		69.79
010-42202-024-42202-7400	New Equipment	1.00		0.00	0.00	1.00		0.00
010-42202-024-42202-7410	Equipment: Other	19,480.00		12,416.54	1,050.00	6,013.46		69.13
010-42202-024-42202-7450	Replacement Equipment	16,300.00		40.64	0.00	16,259.36		0.25
	<b>Total Dept 42202-024 - FIRE SUPPRESSION</b>	<b>3,171,350.00</b>		<b>3,201,507.34</b>	<b>5,560.27</b>	<b>(35,717.61)</b>		<b>100.95</b>
<b>Department: 42203-024 FIRE PREVENTION</b>								
010-42203-024-42203-1100	Regular wages	79,863.00		79,856.40	0.00	6.60		99.99
010-42203-024-42203-1200	P/T wages	27,543.88		27,543.88	0.00	33.12		99.88
010-42203-024-42203-1400	O/T wages	1,500.00		1,997.74	0.00	(497.74)		133.18
010-42203-024-42203-6100	Supplies & Expenses	6,084.00		5,276.75	0.00	807.25		86.73
010-42203-024-42203-7400	New Equipment	1.00		0.00	0.00	1.00		0.00
	<b>Total Dept 42203-024 - FIRE PREVENTION</b>	<b>115,025.00</b>		<b>114,674.77</b>	<b>0.00</b>	<b>350.23</b>		<b>99.70</b>
<b>Department: 42204-024 TRAINING</b>								

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance AS OF 12/31/2023

GL Number	Description	2023 Amended Budget	YTD Balance 12/31/2023 Normal	Encumbrance 12/31/2023 Increase (Decrease)	Balance Normal	Available (Abnormal)	% Bdg't Used
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 42204-024 TRAINING</b>							
010-42204-024-42204-3500	Medical Services	2,475.00	3,228.00	0.00	(753.00)	130.42	
010-42204-024-42204-7400	NEW EQUIPMENT	1.00	0.00	0.00	1.00	0.00	
010-42204-024-42204-8100	Training & Recruitment	48,778.00	12,316.45	0.00	36,461.55	25.25	
	<b>Total Dept 42204-024 - TRAINING</b>	<b>51,254.00</b>	<b>15,544.45</b>	<b>0.00</b>	<b>35,709.55</b>	<b>30.33</b>	
<b>Department: 42205-024 COMMUNICATIONS</b>							
010-42205-024-42205-1100	Regular wages	172,632.00	161,008.04	0.00	11,623.96	93.27	
010-42205-024-42205-1400	O/T wages	43,871.00	40,073.88	0.00	3,797.12	91.34	
010-42205-024-42205-3410	Telephone	24,027.00	40,914.11	0.00	(16,887.11)	170.28	
010-42205-024-42205-4310	Radio Maintenance	18,760.00	17,093.80	0.00	1,666.20	91.12	
010-42205-024-42205-6150	Computer Support	8,632.00	15,104.11	0.00	(6,472.11)	174.98	
010-42205-024-42205-7450	Replacement Equipment	2,000.00	129.99	0.00	1,870.01	6.50	
	<b>Total Dept 42205-024 - COMMUNICATIONS</b>	<b>269,922.00</b>	<b>274,323.93</b>	<b>0.00</b>	<b>(4,401.93)</b>	<b>101.63</b>	
<b>Department: 42206-024 REPAIR SERVICES</b>							
010-42206-024-42206-1400	O/T wages	1,500.00	7,059.29	0.00	(5,559.29)	470.62	
010-42206-024-42206-6600	Vehicle Maintenance	151,839.00	136,503.74	0.00	15,335.26	89.90	
	<b>Total Dept 42206-024 - REPAIR SERVICES</b>	<b>153,339.00</b>	<b>143,563.03</b>	<b>0.00</b>	<b>9,775.97</b>	<b>93.62</b>	
<b>Department: 42208-024 FIRE STATIONS &amp; BUILDINGS</b>							
010-42208-024-42208-4100	Electric	37,749.00	60,375.68	0.00	(22,626.68)	159.94	
010-42208-024-42208-4110	Heating Fuel	23,000.00	20,194.14	0.00	2,805.86	87.80	
010-42208-024-42208-4120	water	9,094.37	9,094.37	0.00	505.63	94.73	
010-42208-024-42208-6300	Building Maintenance	41,482.00	66,257.26	1,639.00	(26,414.26)	163.68	
010-42208-024-42208-6305	Pier Maintenance	2,000.00	1,630.54	0.00	369.46	81.53	
010-42208-024-42208-7200	Capital Study	1.00	0.00	0.00	1.00	0.00	
010-42208-024-42208-8990	Fire Grant Expenses	1.00	3,075.00	0.00	(3,074.00)	307,500.00	
	<b>Total Dept 42208-024 - FIRE STATIONS &amp; BUILDINGS</b>	<b>113,833.00</b>	<b>160,626.99</b>	<b>1,639.00</b>	<b>(48,432.99)</b>	<b>141.11</b>	
<b>Total For Department ADMINISTRATION</b>							
		<b>4,321,178.00</b>	<b>4,353,762.39</b>	<b>48,914.47</b>	<b>(81,498.86)</b>	<b>100.75</b>	
<b>Department: 42401-025 BUILDING &amp; CODE INSPECTION</b>							
010-42401-025-42401-1100	Regular Wages	196,248.00	196,447.90	0.00	(199.90)	100.10	
010-42401-025-42401-1200	P/T Wages	61,302.00	34,065.93	0.00	27,236.07	55.57	
010-42401-025-42401-1400	O/T Wages	1,000.00	2,080.80	0.00	(1,080.80)	208.08	
010-42401-025-42401-3910	Staff Development	2,220.00	2,577.56	0.00	(357.56)	116.11	
010-42401-025-42401-4300	Repairs & Maintenance	2,600.00	4,771.62	11,425.00	(13,596.62)	622.95	
010-42401-025-42401-4910	Uniform Expense	600.00	190.00	0.00	410.00	31.67	
010-42401-025-42401-6100	Supplies & Expenses	3,600.00	4,294.44	0.00	(694.44)	119.29	
010-42401-025-42401-6350	Gasoline	2,143.00	1,659.70	0.00	483.30	77.45	
010-42401-025-42401-6600	Vehicle Maintenance	1,800.00	458.37	0.00	1,341.63	25.47	
	<b>Total Dept 42401-025 - BUILDING &amp; CODE INSPECTION</b>	<b>271,513.00</b>	<b>246,546.32</b>	<b>11,425.00</b>	<b>13,541.68</b>	<b>90.80</b>	
<b>Total For Department BUILDING &amp; CODE INSPECTION</b>							
		<b>271,513.00</b>	<b>246,546.32</b>	<b>11,425.00</b>	<b>13,541.68</b>	<b>90.80</b>	
<b>Department: 42901-000 EMERGENCY MANAGEMENT</b>							
010-42901-000-42901-6810	Civil Defense Expenses	12,464.00	7,559.93	0.00	4,904.07	60.65	
	<b>Total Dept 42901-000 - EMERGENCY MANAGEMENT</b>	<b>12,464.00</b>	<b>7,559.93</b>	<b>0.00</b>	<b>4,904.07</b>	<b>60.65</b>	
<b>Department: 42992-000 OTHER SAFETY SERVICES</b>							
010-42992-000-42992-4140	Hydrants-Other Safety Services	510,767.00	575,335.13	0.00	(64,568.13)	112.64	

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	YTD balance 12/31/2023 Normal (Abnormal)	Encumbrance 12/31/2023 Increase (Decrease)	Balance 12/31/2023 Normal (Abnormal)	Available 12/31/2023 (Abnormal)	% Bdg't used
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 42992-000 OTHER SAFETY SERVICES</b>							
Total Dept 42992-000 - OTHER SAFETY SERVICES							
		510,767.00	575,335.13	0.00	(64,568.13)		112.64
		523,231.00	582,895.06	0.00	(59,664.06)		111.40
		1,155,573.00	947,446.11	0.00	208,126.89		81.99
		24,268.00	0.00	0.00	24,268.00		0.00
		59,520.00	23,830.54	0.00	35,689.46		40.04
		37,363.00	19,697.33	0.00	17,665.67		52.72
		(7,000.00)	(3,120.00)	0.00	(3,880.00)		44.57
		5,200.00	4,600.03	0.00	599.97		88.46
		15,000.00	2,675.13	0.00	12,324.87		17.83
		31,075.00	36,206.15	0.00	(5,131.15)		116.51
		5,058.00	3,492.75	0.00	1,565.25		69.05
		2,500.00	2,112.80	0.00	387.20		84.51
		12,372.00	22,319.94	0.00	(9,947.94)		180.41
		16,000.00	20,602.26	0.00	(4,602.26)		128.76
		4,500.00	2,375.58	0.00	2,124.42		52.79
		51,461.00	48,650.87	0.00	2,810.13		94.54
		9,100.00	10,708.18	0.00	(1,608.18)		117.67
		30,000.00	16,206.41	0.00	13,793.59		54.02
		20,000.00	6,708.86	6,725.00	6,566.14		67.17
		27,704.00	26,093.01	0.00	1,610.99		94.18
		90,960.00	86,954.41	0.00	4,005.59		95.60
		95,600.00	51,371.38	9,953.00	34,275.62		64.15
		212.00	0.00	0.00	212.00		0.00
		1.00	3,094.17	155,625.00	(158,718.17)		15,871,917.00
		20,100.00	10,369.64	0.00	9,730.36		51.59
		1.00	0.00	0.00	1.00		0.00
		1,706,568.00	1,342,395.55	172,303.00	191,869.45		78.66
		28,000.00	10,626.50	2,101.00	15,272.50		45.46
		28,000.00	10,626.50	2,101.00	15,272.50		37.95
		1.00	0.00	0.00	1.00		0.00
		1.00	0.00	0.00	1.00		0.00
		111,403.00	109,117.82	0.00	2,285.18		97.95
		15,900.00	18,633.99	0.00	(2,733.99)		117.19
		21,095.00	23,750.00	0.00	(2,655.00)		112.59
		27,950.00	17,950.00	0.00	10,000.00		64.22
		7,500.00	7,467.68	0.00	32.32		99.57
		183,848.00	176,919.49	0.00	6,928.51		96.23
		30,000.00	2,112.78	0.00	27,887.22		7.04
		30,000.00	16,533.00	0.00	13,467.00		55.11

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON

Balance AS of 12/31/2023

GL Number	Description	2023		YTD Balance 12/31/2023 (Abnormal)	Encumbrance 12/31/2023 Increase (Decrease)	Available Balance 12/31/2023 Normal (Abnormal)	% edgt Used
		Amended Budget	Normal				
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 43123-026 STORM DRAINAGE</b>							
Total Dept 43123-026 - STORM DRAINAGE		60,000.00		18,645.78	0.00	41,354.22	31.08
<b>Department: 43124-026 SIDEWALKS &amp; CURBS</b>							
010-43124-026-43124-7330 Sidewalks		1.00		0.00	0.00	1.00	0.00
Total Dept 43124-026 - SIDEWALKS & CURBS		1.00		0.00	0.00	1.00	0.00
<b>Department: 43125-026 SNOW &amp; ICE REMOVAL</b>							
010-43125-026-43125-1400 O/T Wages - Winter		68,400.00		54,918.33	0.00	13,481.67	80.29
010-43125-026-43125-4420 Hired Equipment/Services winter		50,000.00		57,400.00	0.00	(7,400.00)	114.80
010-43125-026-43125-6880 Salt		75,074.00		85,542.72	0.00	(10,468.72)	113.94
010-43125-026-43125-6882 winter Sand		4,000.00		0.00	0.00	4,000.00	0.00
Total Dept 43125-026 - SNOW & ICE REMOVAL		197,474.00		197,861.05	0.00	(387.05)	100.20
<b>Department: 43161-026 STREET LIGHTING</b>							
010-43161-026-43161-4090 Traffic light repairs		8,500.00		16,247.60	0.00	(7,747.60)	191.15
Total Dept 43161-026 - STREET LIGHTING		8,500.00		16,247.60	0.00	(7,747.60)	191.15
<b>Department: 43163-026 STREET LIGHTING</b>							
010-43163-026-43163-4100 Electric		217,161.00		201,729.03	0.00	15,431.97	92.89
Total Dept 43163-026 - STREET LIGHTING		217,161.00		201,729.03	0.00	15,431.97	92.89
Total For Department ADMINISTRATION HIGHWAY		2,401,553.00		1,964,425.00	174,404.00	262,724.00	81.80
<b>Department: 43212-026 ADMIN WM TREATMENT</b>							
010-43212-026-43212-1100 Regular wages		608,447.00		544,404.74	0.00	64,042.26	89.47
010-43212-026-43212-1210 Seasonal wages		8,986.00		6,304.36	0.00	2,681.64	70.16
010-43212-026-43212-1400 O/T wages		32,108.00		27,712.16	0.00	4,395.84	86.31
010-43212-026-43212-1950 Career Incentives		3,300.00		3,599.97	0.00	(299.97)	109.09
010-43212-026-43212-3100 Engineering		39,900.00		32,159.95	0.00	7,740.05	80.60
010-43212-026-43212-3560 Lab Analysis		50,226.00		28,041.29	0.00	22,184.71	55.83
010-43212-026-43212-3910 Staff Development		3,207.00		3,026.16	0.00	180.84	94.36
010-43212-026-43212-4100 Electric		215,000.00		284,453.32	0.00	(69,453.32)	132.30
010-43212-026-43212-4110 Heating Fuel		30,462.00		19,828.17	0.00	10,633.83	65.09
010-43212-026-43212-4120 water		7,924.00		4,452.97	0.00	3,471.03	56.20
010-43212-026-43212-4410 Hired Equipment/Services		1,600.00		0.00	0.00	1,600.00	0.00
010-43212-026-43212-4450 Uniform Rental		5,100.00		4,920.91	0.00	179.09	96.49
010-43212-026-43212-5310 Sludge Tipping Fees		335,690.00		340,790.29	0.00	(5,100.29)	101.52
010-43212-026-43212-5400 Grease Disposal		20,000.00		12,290.38	3,864.98	3,844.64	80.78
010-43212-026-43212-6100 Supplies & Expenses		88,000.00		91,665.27	0.00	(3,665.27)	104.17
010-43212-026-43212-6600 Vehicle Maintenance		52,000.00		17,715.98	2,114.60	32,169.42	38.14
010-43212-026-43212-6830 Chemicals		377,492.00		255,708.43	14,909.86	106,873.71	71.89
010-43212-026-43212-7400 New Equipment		1.00		0.00	0.00	1.00	0.00
010-43212-026-43212-7450 Replacement Equipment		1.00		189.00	0.00	(188.00)	18,900.00
Total Dept 43212-026 - ADMIN WM TREATMENT		1,879,444.00		1,677,263.55	20,889.44	181,291.01	89.24
<b>Department: 43231-026 SOLID WASTE COLLECTION</b>							
010-43231-026-43231-1100 Regular wages		298,563.00		323,440.99	0.00	(24,877.99)	108.33
010-43231-026-43231-1200 P/T wages		0.00		139.52	0.00	(139.52)	100.00
010-43231-026-43231-1210 SEASONAL WAGES		26,957.00		0.00	0.00	26,957.00	0.00
010-43231-026-43231-1400 O/T wages		32,121.00		27,059.70	0.00	5,061.30	84.24
010-43231-026-43231-1950 Career Incentives		1,200.00		1,200.00	0.00	0.00	100.00

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance As of 12/31/2023

GL Number	Description	2023 Amended Budget	YTD Balance 12/31/2023 Normal (Abnormal)	Encumbrance 12/31/2023 Increase (Decrease)	Balance Normal (Abnormal)	Available 12/31/2023 (Abnormal)	% Edgt Used
<b>Fund: 010 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 43231-026 SOLID WASTE COLLECTION</b>							
010-43231-026-43231-3300	Recycling Hauling	69,710.00	54,017.05	0.00	15,692.95		77.49
010-43231-026-43231-3910	Staff Development	500.00	0.00	0.00	500.00		0.00
010-43231-026-43231-4400	Rentals & Leases	128,353.42	128,353.42	0.00	(0.42)		100.00
010-43231-026-43231-4450	Uniform Rental	3,300.00	4,200.62	0.00	(900.62)		127.29
010-43231-026-43231-5000	Membership Dues	1,060.00	1,324.48	0.00	(264.48)		124.95
010-43231-026-43231-5610	Hazardous Waste Collection	20,000.00	10,394.27	0.00	9,605.73		51.97
010-43231-026-43231-6600	Vehicle Maintenance	72,600.00	77,689.59	2,114.60	(7,204.19)		109.92
010-43231-026-43231-6840	Collection Carts	5,000.00	5,325.64	0.00	(325.64)		106.51
010-43231-026-43231-7450	Replacement Equipment	3.00	832.78	0.00	(831.78)		83,278.00
Total Dept 43231-026 - SOLID WASTE COLLECTION		659,365.00	633,978.06	2,114.60	23,272.34		96.15
<b>Department: 43241-026 LANDFILL OPERATIONS</b>							
010-43241-026-43241-3940	Monitoring / Inspection	15,550.00	12,573.45	0.00	2,976.55		80.86
010-43241-026-43241-4340	Landfill Maintenance	3,000.00	0.00	0.00	3,000.00		0.00
Total Dept 43241-026 - LANDFILL OPERATIONS		18,550.00	12,573.45	0.00	5,976.55		67.78
<b>Department: 43242-026 TRANSPORTATION</b>							
010-43242-026-43242-5310	waste Tipping Fees	937,909.00	936,934.48	0.00	974.52		99.90
010-43242-026-43242-5320	waste Hauling	187,880.00	170,989.74	0.00	16,890.26		91.01
Total Dept 43242-026 - TRANSPORTATION		1,125,789.00	1,107,924.22	0.00	17,864.78		98.41
<b>Department: 43244-026 TRANSFER STATION</b>							
010-43244-026-43244-1100	Regular wages	253,985.00	215,114.16	0.00	38,870.84		84.70
010-43244-026-43244-1210	Seasonal wages	8,726.00	9,068.80	0.00	(342.80)		103.93
010-43244-026-43244-1400	O/T Wages	129,242.00	160,010.35	0.00	(30,768.35)		123.81
010-43244-026-43244-1950	Career Incentives	1,600.00	1,450.00	0.00	150.00		90.63
010-43244-026-43244-3300	Contracted Services	20,000.00	15,000.00	0.00	5,000.00		75.00
010-43244-026-43244-3910	Staff Development	1,900.00	2,867.00	0.00	(967.00)		150.89
010-43244-026-43244-4100	Electric	10,928.00	16,439.68	0.00	(5,511.68)		150.44
010-43244-026-43244-4110	Heating Fuel	1,745.00	1,558.91	0.00	186.09		89.34
010-43244-026-43244-4120	water	756.00	854.97	0.00	(98.97)		113.09
010-43244-026-43244-4300	Repairs & Maintenance	37,708.30	32,708.30	0.00	4,792.70		87.22
010-43244-026-43244-4410	Hired Equipment/Services	500.00	0.00	0.00	500.00		0.00
010-43244-026-43244-4450	Uniform Rental	2,400.00	2,640.28	0.00	(240.28)		110.01
010-43244-026-43244-6100	Supplies & Expenses	6,000.00	7,482.51	0.00	(1,482.51)		124.71
010-43244-026-43244-6600	Vehicle Maintenance	20,000.00	14,792.11	6,033.80	(825.91)		104.13
010-43244-026-43244-7400	New Equipment	1.00	0.00	0.00	1.00		0.00
010-43244-026-43244-7450	Replacement Equipment	1.00	610.00	0.00	(609.00)		61,000.00
Total Dept 43244-026 - TRANSFER STATION		495,285.00	480,597.07	6,033.80	8,654.13		97.03
<b>Department: 43261-026 REPAIRS &amp; MAINTENANCE</b>							
010-43261-026-43261-4330	Sewer Line Maintenance	100,000.00	31,509.18	0.00	68,490.82		31.51
010-43261-026-43261-6100	Supplies & Expenses	15,000.00	15,394.28	0.00	(394.28)		102.63
Total Dept 43261-026 - REPAIRS & MAINTENANCE		115,000.00	46,903.46	0.00	68,096.54		40.79
<b>Department: 43262-026 SEWER TREATMENT</b>							
010-43262-026-43262-4130	Exeter Sewer Agreement	67,580.00	67,580.28	0.00	(0.28)		100.00
010-43262-026-43262-4330	WMP Maintenance	55,000.00	64,800.17	0.00	(9,800.17)		117.82
Total Dept 43262-026 - SEWER TREATMENT		122,580.00	132,380.45	0.00	(9,800.45)		108.00



REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON

Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	YTD balance 12/31/2023 Normal	Encumbrance 12/31/2023 Increase Normal (decrease)	Available balance 12/31/2023 Normal (Abnormal)	% Bgdt used
<b>Fund: 010 GENERAL FUND</b>						
<b>Account Category: Expenditures</b>						
Total For Department ADMIN WW TREATMENT		4,416,013.00	4,091,620.26	29,037.84	295,354.90	92.65
<b>Department: 44142-027 ANIMAL CONTROL OFFICER</b>						
010-44142-027-44142-1100	Regular Wages	46,800.00	50,800.02	0.00	(4,000.02)	108.55
010-44142-027-44142-1400	O/T Wages	3,000.00	9,557.32	0.00	(6,557.32)	318.58
010-44142-027-44142-1900	Uniform Pay	300.00	300.00	0.00	0.00	100.00
010-44142-027-44142-6100	Supplies & Expenses	3,500.00	0.00	0.00	3,500.00	0.00
010-44142-027-44142-6350	Gasoline	1,475.00	1,486.05	0.00	(11.05)	100.75
010-44142-027-44142-6600	Vehicle Maintenance	2,000.00	579.33	0.00	1,420.67	28.97
010-44142-027-44142-6860	Rabies Management	500.00	0.00	0.00	500.00	0.00
Total Dept 44142-027 - ANIMAL CONTROL OFFICER		57,575.00	62,722.72	0.00	(5,147.72)	108.94
<b>Department: 44143-027 MOSQUITO CONTROL</b>						
010-44143-027-44143-3300	Contracted Services	103,250.00	99,200.00	0.00	4,050.00	96.08
Total Dept 44143-027 - MOSQUITO CONTROL		103,250.00	99,200.00	0.00	4,050.00	96.08
<b>Total For Department ANIMAL CONTROL OFFICER</b>						
<b>Department: 44411-028 ADMINISTRATION</b>						
010-44411-028-44411-1200	P/T Wages	29,557.00	29,745.50	0.00	(188.50)	100.64
010-44411-028-44411-6100	Supplies & Expenses	400.00	2,156.29	0.00	(1,756.29)	539.07
Total Dept 44411-028 - ADMINISTRATION		29,957.00	31,901.79	0.00	(1,944.79)	106.49
<b>Department: 44421-028 DIRECT ASSISTANCE</b>						
010-44421-028-44421-8010	Public Assistance - Utilities	3,000.00	0.00	0.00	3,000.00	0.00
010-44421-028-44421-8030	Public Assistance - Gas/Fares	2,000.00	0.00	0.00	2,000.00	0.00
010-44421-028-44421-8040	Public Assistance - Medical	2,000.00	0.00	0.00	2,000.00	0.00
010-44421-028-44421-8050	Public Assistance - Other	3,000.00	3,300.00	0.00	(300.00)	110.00
010-44421-028-44421-8060	Public Assistance - Food	1,500.00	0.00	0.00	1,500.00	0.00
010-44421-028-44421-8070	Public Assistance - Rent	21,500.00	20,901.07	0.00	598.93	97.21
Total Dept 44421-028 - DIRECT ASSISTANCE		33,000.00	24,201.07	0.00	8,798.93	73.34
<b>Total For Department ADMINISTRATION</b>						
Department: 45201-029 ADMINISTRATION		62,957.00	56,102.86	0.00	6,854.14	89.11
010-45201-029-45201-1100	Regular Wages	176,370.00	170,027.61	0.00	6,342.39	96.40
010-45201-029-45201-1200	P/T Wages	33,082.00	20,957.66	0.00	12,124.34	63.35
010-45201-029-45201-1400	O/T Wages	5,500.00	810.27	0.00	4,689.73	14.73
010-45201-029-45201-3410	Telephone	1,300.00	7,500.00	0.00	(6,200.00)	576.92
010-45201-029-45201-3910	Staff Development	6,520.00	4,515.23	0.00	2,004.77	69.25
010-45201-029-45201-4910	Uniform Expense	750.00	1,037.69	0.00	(287.69)	138.36
010-45201-029-45201-6100	Supplies & Expenses	10,005.00	11,512.42	0.00	(1,507.42)	115.07
010-45201-029-45201-6110	Program Expenses	0.00	621.52	0.00	(621.52)	100.00
010-45201-029-45201-7400	New Equipment	1.00	0.00	0.00	1.00	0.00
010-45201-029-45201-8750	Motor Vehicle Allowance	2,500.00	1,115.91	0.00	1,384.09	44.64
010-45201-029-45201-8890	Lifeguards	1.00	0.00	0.00	1.00	0.00
Total Dept 45201-029 - ADMINISTRATION		236,029.00	218,098.31	0.00	17,930.69	92.40
<b>Department: 45202-029 MAINTENANCE OF PARKS</b>						
010-45202-029-45202-4100	Electric	7,000.00	12,985.77	0.00	(5,985.77)	185.51
010-45202-029-45202-4110	Heating Fuel	2,500.00	7,189.85	0.00	(4,689.85)	287.59
010-45202-029-45202-4120	Water	2,500.00	3,419.42	0.00	(919.42)	136.78
010-45202-029-45202-4400	Rentals & Leases	0.00	455.00	0.00	(455.00)	100.00

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON  
Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	YTD Balance 12/31/2023 (Normal)	Encumbrance 12/31/2023 Increase (decrease)	Available Balance 12/31/2023 (Normal)	% Bdg't Used
<b>Fund: 010 GENERAL FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 45202-029 MAINTENANCE OF PARKS</b>						
010-45202-029-45202-6350	Gasoline	1,565.00	3,858.94	0.00	(2,293.94)	246.58
010-45202-029-45202-6360	Diesel	169.00	40.53	0.00	128.47	23.98
010-45202-029-45202-6500	Grounds & Fields	34,350.00	28,956.08	0.00	5,393.92	84.30
010-45202-029-45202-7400	New Equipment	1.00	0.00	0.00	1.00	0.00
	Total Dept 45202-029 - MAINTENANCE OF PARKS	48,085.00	56,905.59	0.00	(8,820.59)	118.34
<b>Department: 45206-029 MAINT. OF REC FACILITIES &amp; CLUBS</b>						
010-45206-029-45206-6410	Holiday Decorations	2,000.00	357.00	0.00	1,643.00	17.85
010-45206-029-45206-6500	Grounds & Fields	800.00	155.00	0.00	645.00	19.38
	Total Dept 45206-029 - MAINT. OF REC FACILITIES & CLUBS	2,800.00	512.00	0.00	2,288.00	18.29
	Total For Department ADMINISTRATION	286,914.00	275,515.90	0.00	11,398.10	96.03
<b>Department: 45501-030 LIBRARY</b>						
010-45501-030-45501-1100	Regular Wages	386,744.00	360,199.46	0.00	26,544.54	93.14
010-45501-030-45501-1200	P/T Wages	124,332.00	127,473.25	0.00	(3,141.25)	102.53
010-45501-030-45501-1910	Sick Leave Wages	14,256.00	2,422.50	0.00	11,833.50	16.99
010-45501-030-45501-2100	Health Insurance	73,899.54	67,540.97	0.00	6,358.57	91.40
010-45501-030-45501-2150	Life Insurance	840.00	888.36	0.00	(48.36)	105.76
010-45501-030-45501-2200	Social Security	32,570.58	29,909.45	0.00	2,661.13	91.83
010-45501-030-45501-2250	Medicare	7,617.31	6,994.91	0.00	622.40	91.83
010-45501-030-45501-2300	NH Retirement (Group I)	53,351.33	50,799.89	0.00	2,551.44	95.22
010-45501-030-45501-6800	Appropriation	251,990.00	299,371.51	0.00	(47,381.51)	118.80
	Total Dept 45501-030 - LIBRARY	945,600.76	945,600.30	0.00	0.46	100.00
	Total For Department LIBRARY	945,600.76	945,600.30	0.00	0.46	100.00
<b>Department: 45831-037 PATRIOTIC PURPOSES</b>						
010-45831-037-45831-6910	Patriotic Purposes	2,350.00	1,329.48	0.00	1,020.52	56.57
	Total Dept 45831-037 - PATRIOTIC PURPOSES	2,350.00	1,329.48	0.00	1,020.52	56.57
<b>Department: 45894-038 OTHER (FLOWER GARDENS)</b>						
010-45894-038-45894-6510	Town Beautification	500.00	348.39	0.00	151.61	69.68
	Total Dept 45894-038 - OTHER (FLOWER GARDENS)	500.00	348.39	0.00	151.61	69.68
	Total For Department PATRIOTIC PURPOSES	2,850.00	1,677.87	0.00	1,172.13	58.87
<b>Department: 46111-031 CONSERVATION COMMISSION</b>						
010-46111-031-46111-1100	Regular Wages	45,926.00	44,849.72	0.00	1,076.28	97.66
010-46111-031-46111-1200	P/T Wages	2,940.00	2,338.50	0.00	601.50	79.54
010-46111-031-46111-6100	Supplies & Expenses	2,480.00	2,222.16	0.00	257.84	89.60
	Total Dept 46111-031 - CONSERVATION COMMISSION	51,346.00	49,410.38	0.00	1,935.62	96.23
	Total For Department CONSERVATION COMMISSION	51,346.00	49,410.38	0.00	1,935.62	96.23
<b>Department: 47112-000 PRINCIPAL</b>						
010-47112-000-47112-9800	LT Debt Principa	2,820,333.00	2,892,167.73	0.00	(71,834.73)	102.55
	Total Dept 47112-000 - PRINCIPAL	2,820,333.00	2,892,167.73	0.00	(71,834.73)	102.55
	Total For Department PRINCIPAL	2,820,333.00	2,892,167.73	0.00	(71,834.73)	102.55
<b>Department: 47212-000 INTEREST</b>						
010-47212-000-47212-9810	LT Debt Interest	989,689.00	982,765.71	0.00	6,923.29	99.30
	Total Dept 47212-000 - INTEREST	989,689.00	982,765.71	0.00	6,923.29	99.30

REVENUE EXPENSE WITH ENCUMBRANCES FOR TOWN OF HAMPTON

Balance as of 12/31/2023

GL Number	Description	2023 Amended Budget	YTD Balance 12/31/2023 Normal	Encumbrance 12/31/2023 Increase (Decrease)	Available Balance 12/31/2023 Normal (Abnormal)	% Budget Used
Fund: 010 GENERAL FUND						
Account Category: Expenditures						
Department: 47231-000 INTEREST ON TAN						
010-47231-000-47231-9900 TAN Interest		5,000.00	0.00	0.00	5,000.00	0.00
Total Dept. 47231-000 - INTEREST ON TAN		5,000.00	0.00	0.00	5,000.00	0.00
Total For Department INTEREST		994,689.00	982,765.71	0.00	11,923.29	98.80
Department: 49999-000 ALL DEPARTMENTS						
010-49999-000-49999-1422 '14 WA #22 - Rec Infrastruct / Lights		0.00	370.94	0.00	(370.94)	100.00
010-49999-000-49999-2010 20 WA #10 - Master Plan		2,635.00	2,628.00	0.00	7.00	99.73
010-49999-000-49999-2018 20 WA #18 - Winnacunnet & High Stree		53,643.00	41,240.35	0.00	12,402.65	76.88
010-49999-000-49999-2024 20 WA #24 - Flood Control Designs		185,697.00	1,579.01	0.00	184,117.99	0.83
010-49999-000-49999-2025 20 WA #25 - High St/W111 Rd Intersec		187,588.00	133,015.69	0.00	54,572.31	70.91
010-49999-000-49999-2031 20 WA #31 - Public Works Building MO		82,442.00	82,671.00	0.00	(229.00)	100.28
010-49999-000-49999-2034 2020 TRANSFER STATION IMPROVEMENTS		50,000.00	0.00	0.00	50,000.00	0.00
010-49999-000-49999-2216 2022 Firefighters (4)		21,436.00	21,436.00	0.00	0.00	100.00
010-49999-000-49999-2219 2022 Fire Engine		136,256.00	13,426.00	85,465.16	37,364.84	72.58
010-49999-000-49999-2220 2022 Highway Block Grant Paving		66,157.00	18,547.65	0.00	47,609.35	28.04
010-49999-000-49999-2222 2022 DPW Vehicles		353,500.00	353,016.00	0.00	484.00	99.86
010-49999-000-49999-2227 2022 Recreation Infrastructure		21,678.00	19,947.50	6,082.50	(4,332.00)	120.08
010-49999-000-49999-2228 2022 Police Station Security Upgrade		85,952.00	0.00	77,020.25	8,931.75	89.61
010-49999-000-49999-2230 2022 Cemetery Maintenance		50,000.00	9,870.00	0.00	31,874.00	36.25
010-49999-000-49999-2309 2023 Bicentennial Sea Wall		0.00	7,500.00	0.00	(7,500.00)	100.00
010-49999-000-49999-2311 2023 Fire Engine		825,000.00	719,789.00	48,465.16	56,745.84	93.12
010-49999-000-49999-2313 2023 Road CRF		500,000.00	500,000.00	0.00	0.00	100.00
010-49999-000-49999-2314 2023 HWY PAVING BLOCK GRANT		618,660.00	599,048.17	17,496.00	2,115.83	99.66
010-49999-000-49999-2315 2023 DPW Vehicles		550,000.00	362.96	492,149.40	57,487.64	89.55
010-49999-000-49999-2316 2023 Town Hall Roof/HVAC/Security		450,000.00	450,000.00	0.00	0.00	100.00
010-49999-000-49999-2319 2023 Recreation Infrastructure		200,000.00	126,528.56	8,530.00	64,941.44	67.53
010-49999-000-49999-2320 2023 Health & Human Services		190,511.00	190,511.00	0.00	0.00	100.00
010-49999-000-49999-2321 2023 Hampton Hub Planning		165,945.00	104,529.28	0.00	61,415.72	62.99
010-49999-000-49999-2322 ICE POND & CRIST MILL STUDY		100,000.00	2,157.30	0.00	97,842.70	2.16
010-49999-000-49999-2323 DEBRIS PILE AT TRANSFER STATION		100,000.00	0.00	0.00	100,000.00	0.00
010-49999-000-49999-2324 MANHOLE REHABILITATION		34,100.00	0.00	0.00	34,100.00	0.00
010-49999-000-49999-2326 COMPACTOR REPLACEMENT TRANSFER STATI		83,000.00	0.00	0.00	83,000.00	0.00
010-49999-000-49999-2327 2023 Cemetery Dump Truck/Plow		65,000.00	65,000.00	0.00	0.00	100.00
010-49999-000-49999-2328 2023 Pedestrian & Traffic Safety CRF		50,000.00	50,000.00	0.00	0.00	100.00
010-49999-000-49999-2329 CONSERVATION LAND DEPOSIT		30,000.00	0.00	0.00	30,000.00	0.00
010-49999-000-49999-2330 2023 Firefighters Turn Out Gear CRF		27,500.00	27,500.00	0.00	0.00	100.00
010-49999-000-49999-2335 2023 Holiday Parade		3,000.00	3,000.00	0.00	0.00	100.00
010-49999-000-49999-2336 GATHER		5,000.00	5,000.00	0.00	0.00	100.00
Total Dept 49999-000 - ALL DEPARTMENTS		5,294,700.00	3,548,674.41	743,464.47	1,002,561.12	67.02
Total For Department ALL DEPARTMENTS		5,294,700.00	3,548,674.41	743,464.47	1,002,561.12	67.02
Expenditures		38,953,278.14	35,489,709.87	1,382,453.46	2,081,134.81	91.11
Fund 010 - GENERAL FUND:						
TOTAL EXPENDITURES		38,953,278.14	35,489,709.87	1,382,453.46	2,081,134.81	

# Financial Reporting

TOWN OF HAMPTON			
FUND BALANCE REPORT			
PERIOD ENDING 12/31/23 - UNAUDITED REPORTS		UN-AUDITED 02/14/24	
FUND 024 RECREATION FUND			
ACCOUNT NUMBER / DESCRIPTION	BALANCE TO-DATE	PRIOR YEAR 2022	
024-000-25301-0000-3510	DESIGNATED FUND BALANCE	149,645.00	173,212.00
<b>REVENUE:</b>			
024-000-34011-0000-7510	Concession Stand Revenue	250.00	200.00
024-000-34011-0000-7850	Misc. Income - Beach Stickers	21,865.96	17,653.97
024-000-35021-0000-8300	Scholarships Granted	(18,232.61)	-
024-000-35082-0000-7100	Donations / Scholarship	-	-
024-000-35082-0000-7111	Donations / Skate Park	-	-
024-000-35096-0000-8961	Activity Fee Revenue	168,882.77	140,179.93
<b>TOTAL REVENUE:</b>		<b>172,766.12</b>	<b>158,033.90</b>
<b>EXPENDITURES:</b>			
024-029-45201-1100-0000	Regular Wages	31,786.53	36,786.47
024-029-45201-1200-0000	PT Wages	30,206.78	26,232.96
024-029-45201-2200-0000	Social Security	3,684.11	3,711.91
024-029-45201-2250-0000	Medicare	861.61	868.13
024-029-45201-2300-0000	Retirement	-	600.50
024-029-45201-3410-0000	Telephone	1,017.06	-
024-029-45201-6110-0000	Program Expenses	111,775.28	111,243.51
024-029-45201-6350-0000	Gasoline	67.55	-
024-029-45201-6600-0000	Vehicle Maintenance	-	-
024-029-45206-6120-0000	Misc. Supplies & Expenses	-	-
024-029-45206-8990-0000	Grants	-	-
<b>TOTAL EXPENDITURES:</b>		<b>179,398.92</b>	<b>179,443.48</b>
<b>NET FUND BALANCE:</b>		<b>143,012.20</b>	<b>151,802.42</b>
<hr/>			
Scholarships - Beginning Balance		96,800.79	61,492.85
Scholarships - Donations		21,865.96	17,653.97
Scholarships - Granted		(18,232.61)	-
Scholarships - Ending Balance		100,434.14	96,800.79

TOWN OF HAMPTON		
FUND BALANCE REPORT		
PERIOD ENDING 12/31/23 - UNAUDITED REPORTS		
		UN-AUDITED 02/14/24
FUND 025 CABLE COMMITTEE - REVOLVER		
ACCOUNT NUMBER / DESCRIPTION	BALANCE TO-DATE	PRIOR YEAR 2022
025-000-25301-0000-3510 DESIGNATED FUND BALANCE	764,101.00	541,827.00
REVENUE:		
025-000-35021-0000-8300 2013 WARRANT ARTICLE #16	-	-
025-000-35091-0000-8880 FRANCHISE FEE REVENUE	354,455.00	365,279.65
025-000-35091-0000-8970 MEDIA SALES REVENUE	-	-
TOTAL REVENUE:	354,455.00	365,279.65
EXPENDITURES:		
025-000-45899-1200-0000 PT WAGES	55,404.64	45,636.25
025-000-45899-2200-0000 SOCIAL SECURITY	3,435.11	2,829.59
025-000-45899-2250-0000 MEDICARE	803.36	661.81
025-000-45899-3300-0000 CONTRACTED SERVICES	-	3,800.00
025-000-45899-4300-0000 REPAIRS & MAINTENANCE	30,004.59	58,363.57
025-000-45899-4300-0000 REIMBURSE SAU 90 ('13)	52,100.00	-
025-000-45899-6100-0000 SUPPLIES & EXPENSES	13,238.87	16,847.32
025-000-45899-7400-0000 NEW EQUIPMENT	55,836.25	14,866.50
TOTAL EXPENDITURES:	210,822.82	143,005.04
NET FUND BALANCE:	907,733.18	764,101.61

# Financial Reporting

TOWN OF HAMPTON		
FUND BALANCE REPORT		
PERIOD ENDING 12/31/23 - UNAUDITED REPORTS		UN-AUDITED 02/14/24
FUND 026 PRIVATE DETAIL		
ACCOUNT NUMBER / DESCRIPTION	BALANCE TO-DATE	PRIOR YEAR 2022
026-000-25301-0000-3510 DESIGNATED FUND BALANCE	237,241.00	140,632.00
<b>REVENUE:</b>		
026-000-33199-0000-6000 FEDERAL REVENUES/GRANTS	-	-
026-000-34011-0000-7040 PRIVATE DETAILS	689,218.52	432,200.50
026-000-35021-0000-8300 INTEREST ON DEPOSITS	-	-
<b>TOTAL REVENUE:</b>	<b>689,218.52</b>	<b>432,200.50</b>
<b>EXPENDITURES:</b>		
026-023-42103-6100-0000 SUPPLIES & EXPENSES	-	-
026-023-42103-6600-0000 VEHICLE MAINTENANCE	9,557.57	-
026-023-42103-7400-0000 NEW EQUIPMENT	182,744.32	42,037.37
026-023-42106-1990-0000 DETAIL WAGES	403,302.70 *	240,292.13
026-023-42103-2000-0000 NH RETIREMENT	53,229.85	29,118.89
026-023-42106-2200-0000 SOCIAL SECURITY	4,328.00	7,579.85
026-023-42106-2250-0000 MEDICARE	5,771.17 *	3,438.94
026-024-42202-1990-0000 DETAIL WAGES	30,659.47 *	25,493.76
026-024-42202-2250-0000 MEDICARE	427.58 *	355.69
<b>TOTAL EXPENDITURES:</b>	<b>690,020.66</b>	<b>348,316.63</b>
<b>NET FUND BALANCE:</b>	<b>236,438.86</b>	<b>224,515.87</b>

TOWN OF HAMPTON		
FUND BALANCE REPORT		
PERIOD ENDING 12/31/23 - UNAUDITED REPORTS		UN-AUDITED 02/14/24
FUND 027 EMERGENCY MEDICAL SERVICES		
ACCOUNT NUMBER / DESCRIPTION	BALANCE TO-DATE	PRIOR YEAR 2022
027-000-25301-0000-3510 DESIGNATED FUND BALANCE	879,580.00	459,725.00
<b>REVENUE:</b>		
027-000-34011-0000-7011 AMBULANCE REVENUE	1,216,513.91	1,132,327.19
027-000-34011-0000-7850 ALLOWANCE ADJUST (REV)	(150,717.89)	(176,325.32)
027-000-35021-0000-8300 INTEREST ON DEPOSITS	-	-
027-000-35082-0000-7100 DONATIONS / GRANTS	-	-
<b>TOTAL REVENUE:</b>	<b>1,065,796.02</b>	<b>956,001.87</b>
<b>EXPENDITURES:</b>		
027-024-42207-1100-0000 REGULAR WAGES	79,856.40	79,107.40
027-024-42207-1400-0000 OT WAGES	43,244.68	36,296.85
027-024-42207-1460-0000 OT CALLBACK	37,034.49	36,365.42
027-024-42207-1480-0000 MEDICAL TRAINING WAGES	97,307.81	77,660.52
027-024-42207-1950-0000 CAREER INCENTIVE WAGES	6,000.00	6,000.00
027-024-42207-2250-0000 MEDICARE	3,834.87	3,517.79
027-024-42207-2330-0000 NH RETIREMENT	84,391.57	71,490.32
027-024-42207-3010-0000 AUDIT SERVICES	-	-
027-024-42207-3300-0000 CONTRACTED SERVICES	55,011.81	44,990.29
027-024-42207-3410-0000 TELEPHONE	4,242.33	4,382.80
027-024-42207-4400-0000 RENTALS & LEASES	1,740.00	2,052.00
027-024-42207-6100-0000 SUPPLIES & EXPENSES	94,582.75	77,337.02
027-024-42207-6350-0000 GASOLINE FUEL	8,056.58	12,307.54
027-024-42207-6360-0000 DIESEL FUEL	8,457.73	4,901.28
027-024-42207-6600-0000 VEHICLE MAINTENANCE	30,447.71	18,190.56
027-024-42207-7400-0000 NEW EQUIPMENT	22,310.84	894.00
027-024-42207-7450-0000 REPLACEMENT EQUIPMENT	39,101.77	39,723.00
027-024-42207-8100-0000 TRAINING & RECRUITMENT	32,009.67	20,822.10
027-024-42207-9100-0000 COST TRANSFER - GEN FUND	-	-
<b>TOTAL EXPENDITURES:</b>	<b>647,631.01</b>	<b>536,038.89</b>
<b>NET FUND BALANCE:</b>	<b>1,297,745.01</b>	<b>879,687.98</b>

# Financial Reporting

TOWN OF HAMPTON		
FUND BALANCE REPORT		
PERIOD ENDING 12/31/23 - UNAUDITED REPORTS		UN-AUDITED 02/14/24
FUND 041 RECYCLING FUND		
ACCOUNT NUMBER / DESCRIPTION	BALANCE TO-DATE	PRIOR YEAR 2022
041-000-25301-0000-3510 DESIGNATED FUND BALANCE	120,736.00	125,308.00
<b>REVENUE:</b>		
041-000-34011-0000-7230 TRANSFER STATION REVENUE	126,230.04	115,902.18
041-000-34011-0000-7240 TRANSFER STATION REVENUE (b	7,505.80	12,937.60
041-000-39121-0000-9150 TRANSFER IN FROM	-	-
<b>TOTAL REVENUE:</b>	<b>133,735.84</b>	<b>128,839.78</b>
<b>EXPENDITURES:</b>		
041-026-43244-3320-0000 COMMODITIES HAULING	14,749.27	4,032.15
041-026-43244-3310-0000 COMMODITIES TIPPING	22,831.23	33,612.28
041-026-43244-5320-0000 DEMO HAULING	30,673.63	29,682.76
041-026-43244-5310-0000 DEMO TIPPING	46,582.75	42,533.99
041-026-43244-3300-0000 ITEMIZED RECYCLING HAULING	-	-
041-026-43244-7400-0000 NEW EQUIPMENT	-	-
041-026-43231-6840-0000 RECYCLE COLLECTION CARTS	-	8,452.50
041-026-43244-4300-0000 REPAIRS & MAINTENANCE	-	-
041-026-43244-7450-0000 REPLACEMENT EQUIPMENT	-	-
041-026-43244-6520-0000 SCREENING/GRINDING/COMPOST	16,987.47	15,100.00
041-026-43244-6100-0000 SUPPLIES & EXPENSES	-	-
041-026-43244-6521-0000 WASTE COMPOSTING	-	-
<b>TOTAL EXPENDITURES:</b>	<b>131,824.35</b>	<b>133,413.68</b>
<b>NET FUND BALANCE:</b>	<b>122,647.49</b>	<b>120,734.10</b>

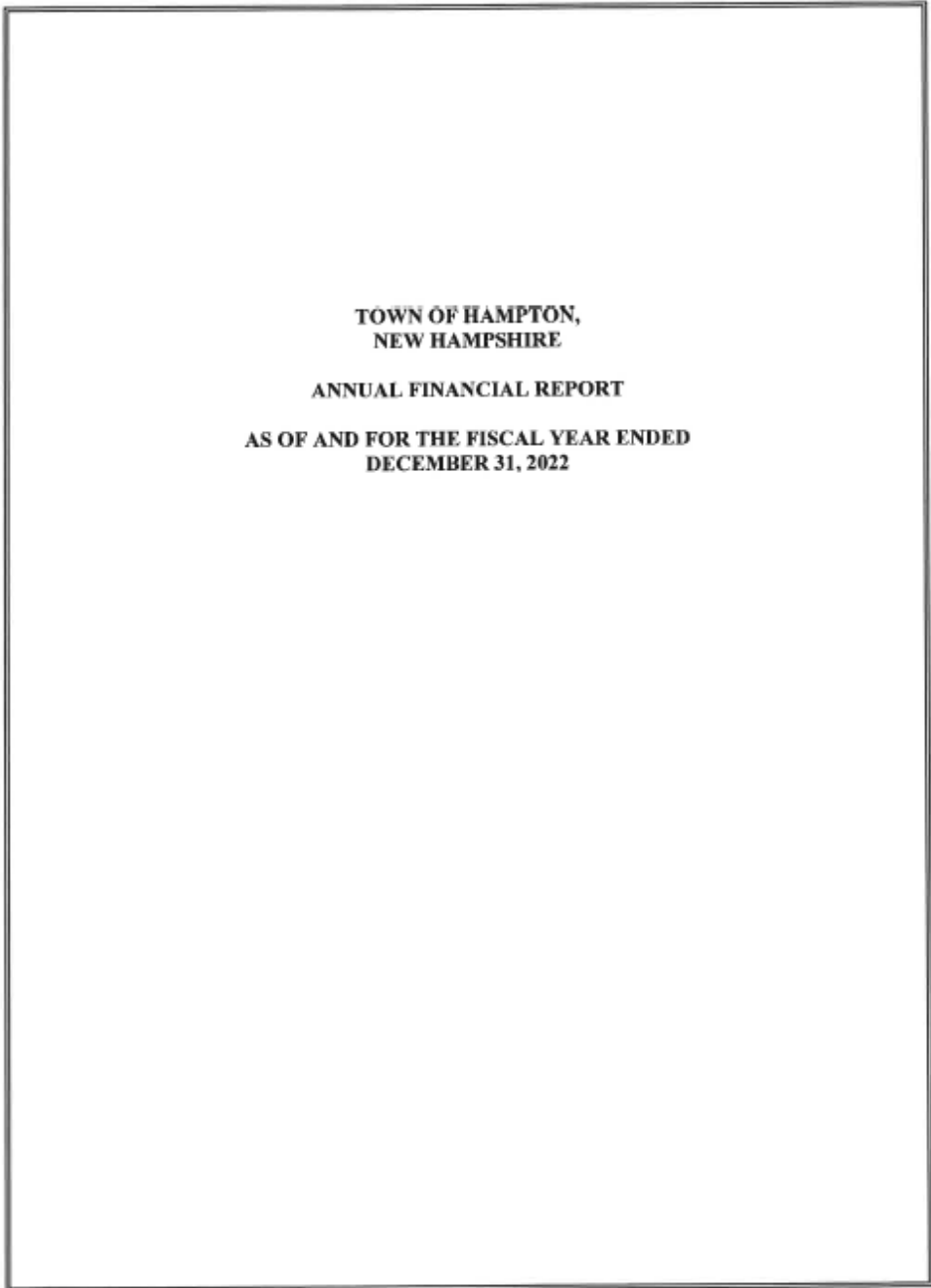


TOWN OF HAMPTON				
PERIOD ENDING 12/31/23 - UNAUDITED REPORTS				
WASTEWATER SYSTEM DEVELOPMENT CHARGE				
	Charges Collected	Interest Earned	Approved Expenditures Actually Expended	Balance
Beginning Balance	*			347,579.94
January	4,740.00	678.43		352,998.37
February	2,844.00	530.98	99,645.84	256,727.51
March	948.00	531.00		258,206.51
April	6,636.00	551.40		265,393.91
May	1,896.00	583.47	8,487.99	259,385.39
June	3,792.00	580.81		263,758.20
July	5,688.00	604.84		270,051.04
August	948.00	643.53		271,642.57
September	1,610.60	636.68		273,889.85
October	22,752.00	685.35	6,267.43	291,059.77
November	3,792.00	684.98		295,536.75
December	4,740.00	660.98	56,634.59	244,303.14
			171,035.85	

# Financial Reporting

TOWN OF HAMPTON	
ACCOUNTING OF GRANTS AND DONATIONS	
	02/14/24
PERIOD ENDING 12/31/23 - UNAUDITED REPORTS	
GRANTS AND DONATIONS TRACKING ACCOUNT	
ACCOUNT NUMBER / DESCRIPTION	2023 ACTIVITY
<b>REVENUE:</b>	
500-000-33199-0000-6100 FEDERAL REV/GRANTS - POLICE	76,657.75
500-000-33199-0000-6110 FEDERAL REV/GRANTS - POLICE K9	-
500-000-33199-0000-6200 FEDERAL REV/GRANTS - FIRE	-
500-00000-000-33199-6300 FEDERAL REV/GRANTS - DPW	69,671.48
500-000-33199-0000-6500 FEDERAL REV/GRANTS - TOWN OFFICE	35,674.54
500-000-33599-0000-6121 MISC STATE GRANTS/REIMB - POLICE	20,622.56
500-000-33599-0000-6122 MISC STATE GRANTS/REIMB - FIRE	9,590.26
500-000-33599-0000-6123 MISC STATE GRANTS/REIMB - PUBLIC WORKS	3,051.00
500-000-33599-0000-6125 MISC STATE GRANTS/REIMB - TOWN OFFICE	29,424.54
500-000-33599-0000-6126 MISC STATE GRANTS/REIMB - CONSERVATION	-
500-000-35082-0000-7110 DONATIONS - POLICE	10,000.00
500-000-35082-0000-7120 DONATIONS - FIRE	-
500-000-35082-0000-7130 DONATIONS - PUBLIC WORKS	-
500-000-35082-0000-7140 DONATIONS - RECREATION	18,961.00
500-000-35082-0000-7150 DONATIONS - TOWN OFFICE	-
500-000-35082-0000-7160 DONATIONS - CONSERVATION	-
	-
<b>TOTAL REVENUE:</b>	<b>273,653.13</b>
<b>EXPENDITURES:</b>	
500-000-41501-8990-0000 ARPA EXPENSE \$1.6M	212,082.56
500-000-41941-6300-0000 BUILDING GRANT EXPENSES	-
500-000-42901-8990-0000 EMERGENCY MANAGEMENT GRANT EXPENSES	-
500-002-41302-8900-0000 TOWN OFFICE GRANT EXPENSES	68,710.90
500-017-41911-8990-0000 PLANNING GRANT EXPENSES	16,500.00
500-023-42107-8880-0000 POLICE DONATION EXPENSES	210.00
500-023-42107-8990-0000 POLICE GRANT EXPENSES	113,034.48
500-023-42107-8991-0000 POLICE GRANT - K 9 UNIT	2,029.30
500-024-42108-8990-0000 FIRE GRANT EXPENSES	-
500-026-43111-8880-0000 PUBLIC WORKS DONATION EXPENSES	-
500-026-43111-8990-0000 PUBLIC WORKS GRANT EXPENSES	85,723.31
500-029-45201-8880-0000 RECREATION DONATION EXPENSES	10,538.44
500-029-45201-8990-0000 RECREATION GRANT EXPENSES	720.00
500-031-46111-8990-0000 CONSERVATION GRANT EXPENSES	-
	-
<b>TOTAL EXPENDITURES:</b>	<b>228,755.53</b>

*2022 Annual Financial Reporting*



**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2022**

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**TOWN OF HAMPTON, NEW HAMPSHIRE  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2022**

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**PLODZIK & SANDERSON**

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***INDEPENDENT AUDITOR'S REPORT***

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

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Hampton as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Hampton, as of December 31, 2022, 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.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Hampton and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Hampton's ability to continue as a going concern for twelve months beyond the financial statement date including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

**Town of Hampton  
Independent Auditor's Report**

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hampton's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Hampton's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Change in Accounting Principle**

As discussed in Note 2-C to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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

**Supplementary Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hampton's basic financial statements. The accompanying combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Town of Hampton  
Independent Auditor's Report*

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2023 on our consideration of the Town of Hampton's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Hampton's internal control over financial reporting and compliance.

*Sheryl A. Platt, CPA*

October 16, 2023  
Concord, New Hampshire

PLODZIK & SANDERSON  
Professional Association



### Management's Discussion and Analysis

Having responsibility for the financial management of the Town of Hampton ("Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2022.

#### *Overview of Financial Statements*

This discussion and analysis is intended to serve as an introduction to the Town of Hampton's basic financial statements. These basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. 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 the Town of Hampton's finances, in a manner like a private-sector business.

The *statement of net position* presents information on most of the Town of Hampton's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as *total net position*. Over time, increases or decreases in this net position may serve as a useful indicator of whether the financial condition of the Town of Hampton 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 governmental activities of the Town of Hampton include general government, public safety, roadways, cemetery, library, trust and capital reserve funds, grants, conservation, sanitation, and culture and recreation.

**Fund financial statements.** A *fund* is a set of reports that is used to segregate specific activities. For example, Emergency Medical Services activity, which is paid from fees charged for ambulance services, is reported separately from the Cable Committee activity, which is paid from franchise fees paid by the local cable company. The Town of Hampton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Town of Hampton can be divided into two categories: governmental or fiduciary funds.

**Governmental Funds.** *Governmental Funds* are used to report on the general operations of the town. They 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, fund financial statements focus only on current expenditures and revenue (*inflows and outflows of spendable resources this year*), 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 current 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*.

The Town of Hampton adopts an annual appropriated budget for its major general fund, non-major police forfeiture fund, and various capital project funds. A budgetary comparison statement has been provided for only the general fund to demonstrate compliance with this budget.

## 2022 Annual Financial Reporting

**Fiduciary Funds.** *Fiduciary Funds* are used to account for resources held for the benefit of parties outside the Hampton town government, such as school custodial funds and school impact fees. Fiduciary funds are *not* reflected in the government-wide financial statements because these funds are not available to support the Town of Hampton's own programs. The accounting used for the fiduciary funds is much like that used for businesses.

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* consisting of a Schedule of the Town's Proportionate Share of Net Pension Liability, a Schedule of Town Contributions - Pensions, Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability, Schedule of the Town's Contributions - Other Postemployment Benefits, Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios. We also present *other supplementary information* including a comparison of budget to actual revenues and expenditures for the general fund, and a Combining Balance Sheet and Combining Schedule of Revenues, Expenditures and Changes in Fund Balance for the non-major governmental funds and the fiduciary custodial funds.

### **Government-wide Financial Analysis**

As noted earlier, net position may, over time serve as a useful indicator of a government's financial position. In the case of Hampton, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$51,809,981 at the close of the most recent fiscal year.

As required by GASB 34, the government-wide statement of net position does include the Town's capital assets and the accumulated depreciation on those assets; and the government-wide statement of activities does include depreciation expense related to those assets.

### **Town of Hampton - Statement of Net Position**

	<b>Governmental Activities</b>	
	2022	2021
Current & other assets	\$ 71,419,169	\$ 68,193,331
Capital assets	65,617,611	61,972,394
Total assets	<u>137,036,780</u>	<u>130,165,725</u>
Deferred Outflows of Resources	<u>6,257,162</u>	<u>6,436,572</u>
Long-term liabilities outstanding	69,088,753	57,991,970
Other liabilities	17,937,393	18,917,826
Total liabilities	<u>87,026,146</u>	<u>76,909,796</u>
Deferred inflows of resources	<u>4,457,815</u>	<u>8,341,957</u>
Net investment in capital assets	33,836,181	36,183,932
Restricted	21,338,449	24,533,779
Unrestricted	(3,364,649)	(9,367,167)
Total net position	<u>\$ 51,809,981</u>	<u>\$ 51,350,544</u>

Town of Hampton - Statement of Activities  
Governmental Activities

	<u>2022 Amount</u>	<u>2021 Amount</u>	<u>Difference</u>
<b>Revenues:</b>			
Program revenues:			
Charges for services	\$ 3,804,018	\$ 2,978,345	\$ 825,673
Operating grants	2,332,319	989,694	1,342,625
General revenues:			
Taxes	22,572,486	22,369,960	202,526
Licenses and permits	4,475,628	4,475,411	217
Unrestricted grants	1,157,511	909,227	248,284
Unrestricted investment earnings	1,024,121	851,798	172,323
Extraordinary Items	(3,490,572)	-	(3,490,572)
Miscellaneous	1,026,903	2,764,938	(1,738,035)
Total revenues	<u>32,902,414</u>	<u>35,339,373</u>	<u>(2,436,959)</u>
<b>Expenses:</b>			
General Government	10,354,237	8,957,712	1,396,525
Public Safety	11,755,935	10,637,378	1,118,557
Highways and Streets	3,858,598	3,998,944	(140,346)
Sanitation	4,182,199	3,806,159	376,040
Health	339,473	333,805	5,668
Welfare	37,793	48,541	(10,748)
Culture & Recreation	1,154,102	1,601,968	(447,866)
Conservation	118,922	45,876	73,046
Interest on long-term debt	750,377	464,246	286,131
Total governmental activities	<u>32,551,636</u>	<u>29,894,629</u>	<u>2,657,007</u>
Change in net position	350,778	5,444,744	(5,093,966)
Net Position, beginning (as restated)	51,459,203	46,014,459	5,444,744
Net Position, ending	<u>\$ 51,809,981</u>	<u>\$ 51,459,203</u>	<u>\$ 350,778</u>

As shown in the above chart, revenues received during 2022 decreased by \$2,436,959 from 2021. This is a 6.90% decrease year over year.

The overall, total governmental expenditures increased by \$2,657,007 or 8.89% over the prior year. The majority of increase can be seen in General Government, and Public Safety.

**General fund budgetary highlights**

The actual **budgetary revenues** (see Exhibit D) were more than the budget estimate by \$663,721. The area that impacted the increase in revenue was taxes. The tax portion is due to the actual commitment being higher than what was budgeted for the tax rate setting.

The actual **budgetary expenditures** (see Exhibit D) were less than the final budget for expenses by \$1,403,755 or 4.12% of total expenditure budget. The majority of the \$1,403,755 is made up of general government and capital outlay. Capital outlay savings mainly due to warrant article purchases were either partially completed or not completed at all.

In 2022 the total property valuation increased by \$70,260,200 or 1.83%. The total property tax commitment for 2022 was \$61,792,499 which was an increase of \$1,151,049 from the prior year, the overall tax rate remained the same at \$15.84. The Town's portion of the rate increased by four cents.

**Capital Assets and Debt Administration**

**Capital Assets:** Below is a summary of capital asset activity for 2022.

<b>Capital Assets at Year End - 2022</b>		
	2022	2021
Land	\$ 14,481,608	\$ 14,281,608
Construction in Progress	15,127,594	10,752,653
Buildings & Improvements	20,323,024	19,764,228
Machinery, Equipment & Vehicles	17,207,037	16,419,329
Infrastructure	59,381,418	59,296,897
Totals at Historical Cost	126,520,681	120,514,715
Less: Accumulated Depreciation	(60,903,070)	(58,542,321)
Total Net Capital Assets	<u>\$ 65,617,611</u>	<u>\$ 61,972,394</u>

**Long-Term Liabilities** At the end of the current fiscal year, the Town of Hampton had total long-term liabilities outstanding of \$69,088,753 which is a 19.14% increase from the \$57,991,970 due at the end of 2021. Bonded debt and premium payable outstanding at year end was \$31,781,430.

**Long-Term Liabilities Outstanding at Year End  
Governmental Activities**

	2022	2021	Difference
General Obligation Bonds Payable	\$ 10,189,900	\$ 5,234,000	\$ 4,955,900
Premium Payable	1,077,147	469,935	607,212
Notes/loans Payable	20,514,383	20,084,527	429,856
Compensated Absences Payable	1,252,823	1,354,233	(101,410)
Accrued Landfill Postclosure Care Costs	692,000	610,000	82,000
Net Other Postemployment Benefits Liability	6,866,458	7,613,589	(747,131)
Net Pension Liability	28,496,042	22,625,686	5,870,356
Total Long-Term Liabilities Outstanding	<u>\$ 69,088,753</u>	<u>\$ 57,991,970</u>	<u>\$ 11,096,783</u>

NH RSA 33:4-a established a debt limit. Towns may not incur outstanding indebtedness exceeding 3% of the Town valuation (\$3,922,072,100) or **\$117,662,163**. Hampton's current bonded debt is 27% of the maximum allowable, so it is well within its debt limit. Hampton has an allowed debt margin of \$85,880,733.

Allowable Debt Calculation		
	2022	2021
Total Valuation	\$ 3,922,072,100	\$ 3,851,811,900
Allowable Debt (3%)	\$ 117,662,163	\$ 115,554,357
Actual Indebtedness	\$ 31,781,430	\$ 25,468,728
Available	\$ 85,880,733	\$ 90,085,629
Actual Debt % of Allowable	27%	22%
Change Indebtedness	6,312,702	

**Requests for information**

This financial report is designed to provide a general overview of the Town of Hampton's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 100 Winnacunnet Road, Hampton, NH 03842.

***BASIC FINANCIAL STATEMENTS***

*EXHIBIT A*  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Statement of Net Position*  
*December 31, 2022*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 35,537,631
Investments	25,209,802
Taxes receivables (net)	2,823,866
Accounts receivable (net)	542,451
Lease receivables	1,925,291
Intergovernmental receivable	5,089,086
Prepaid items	224,991
Tax deeded property, subject to resale	66,051
Capital assets:	
Land and construction in progress	29,609,202
Other capital assets, net of depreciation	36,008,409
Total assets	137,036,780
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Advanced bond refunding	30,775
Amounts related to pensions	4,979,845
Amounts related to other postemployment benefits	1,246,542
Total deferred outflows of resources	6,257,162
<b>LIABILITIES</b>	
Accounts payable	582,561
Accrued salaries and benefits payable	770,524
Retainage payable	201,600
Accrued interest payable	521,430
Intergovernmental payable	15,861,278
Long-term liabilities:	
Due within one year	3,687,835
Due in more than one year	65,400,918
Total liabilities	87,026,146
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - Property taxes	91,846
Unavailable revenue - Grants and donations	764,154
Amounts related to leases	1,798,821
Amounts related to pensions	1,078,516
Amounts related to other postemployment benefits	724,478
Total deferred inflows of resources	4,457,815
<b>NET POSITION</b>	
Net investment in capital assets	33,836,181
Restricted	21,338,449
Unrestricted	(3,364,649)
Total net position	\$ 51,809,981

The Notes to the Basic Financial Statements are an integral part of this statement.

# 2022 Annual Financial Reporting

**EXHIBIT B**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Fiscal Year Ended December 31, 2022**

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 10,354,237	\$ 71,084	\$ -	\$ (10,283,153)
Public safety	11,755,935	1,885,584	1,524,110	(8,346,241)
Highways and streets	3,858,598	26,200	308,981	(3,523,417)
Sanitation	4,182,199	716,112	467,128	(2,998,959)
Health	339,473	-	-	(339,473)
Welfare	37,793	-	-	(37,793)
Culture and recreation	1,154,102	1,105,038	-	(49,064)
Conservation	118,922	-	32,100	(86,822)
Interest on long-term debt	750,377	-	-	(750,377)
<b>Total governmental activities</b>	<b>\$ 32,551,636</b>	<b>\$ 3,804,018</b>	<b>\$ 2,332,319</b>	<b>(26,415,299)</b>
General revenues:				
Taxes:				
Property				22,405,377
Other				167,109
Motor vehicle permit fees				4,071,996
Licenses and other fees				403,632
Grants and contributions not restricted to specific programs				1,157,511
Unrestricted investment earnings				1,024,121
Miscellaneous				1,026,903
Unrealized loss on investments				(3,490,572)
<b>Total general revenues</b>				<b>26,766,077</b>
Change in net position				350,778
Net position, beginning, as restated (see Note 20)				51,459,203
Net position, ending				<b>\$ 51,809,981</b>

The Notes to the Basic Financial Statements are an integral part of this statement.



**EXHIBIT C-1**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2022**

	General	Permanent	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 26,578,483	\$ 260,702	\$ 8,698,446	\$ 35,537,631
Investments	4,217,719	20,992,083	-	25,209,802
Taxes receivable	2,863,866	-	-	2,863,866
Accounts receivable (net)	13,731	-	528,720	542,451
Lease receivable	1,925,291	-	-	1,925,291
Intergovernmental receivable	1,797,676	-	925,037	2,722,713
Interfund receivable	1,124,048	-	8,655	1,132,703
Voluntary tax liens	36,752	-	-	36,752
Voluntary tax liens reserved until collected	(36,752)	-	-	(36,752)
Prepaid items	224,991	-	-	224,991
Tax deeded property, subject to resale	66,051	-	-	66,051
<b>Total assets</b>	<b>\$ 38,811,856</b>	<b>\$ 21,252,785</b>	<b>\$ 10,160,858</b>	<b>\$ 70,225,499</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 560,788	\$ -	\$ 21,773	\$ 582,561
Accrued salaries and benefits payable	765,942	-	4,582	770,524
Retainage payable	-	-	201,600	201,600
Intergovernmental payable	15,861,278	-	-	15,861,278
Interfund payable	8,655	169,921	954,127	1,132,703
<b>Total liabilities</b>	<b>17,196,663</b>	<b>169,921</b>	<b>1,182,082</b>	<b>18,548,666</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - Property taxes	557,432	-	-	557,432
Unavailable revenue - Grants and donations	761,427	-	2,727	764,154
Amounts related to leases	1,798,821	-	-	1,798,821
<b>Total deferred inflows of resources</b>	<b>3,117,680</b>	<b>-</b>	<b>2,727</b>	<b>3,120,407</b>
<b>FUND BALANCES</b>				
Nonspendable	291,042	21,067,754	-	21,358,796
Restricted	255,585	15,110	6,709,527	6,980,222
Committed	5,754,120	-	2,266,522	8,020,642
Assigned	742,215	-	-	742,215
Unassigned	11,454,551	-	-	11,454,551
<b>Total fund balances</b>	<b>18,497,513</b>	<b>21,082,864</b>	<b>8,976,049</b>	<b>48,556,426</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 38,811,856</b>	<b>\$ 21,252,785</b>	<b>\$ 10,160,858</b>	<b>\$ 70,225,499</b>

The Notes to the Basic Financial Statements are an integral part of this statement.

# 2022 Annual Financial Reporting

**EXHIBIT C-2**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
*December 31, 2022*

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 48,556,426
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 126,520,681	
Less accumulated depreciation	<u>(60,903,070)</u>	65,617,611
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post-retirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources of the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 4,979,845	
Deferred inflows of resources related to pensions	(1,078,516)	
Deferred outflows of resources related to OPEB	1,246,542	
Deferred inflows of resources related to OPEB	<u>(724,478)</u>	4,423,393
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (1,132,703)	
Payables	<u>1,132,703</u>	-
Property taxes are recognized on an accrual basis in the Statement of Net Position and on a modified accrual basis in the governmental funds.		
Deferred inflows of resources - property taxes	\$ 465,586	
Allowance for uncollectible property taxes	<u>(40,000)</u>	425,586
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.		2,366,373
The difference between the reacquisition price and the net carrying amount of the old debt is reported as deferred outflow of resources on the Statement of Net Position.		30,775
Interest on long-term debt is not accrued in governmental funds.		(521,430)
Accrued interest payable		
Long-term liabilities that are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 10,189,900	
Notes	20,514,383	
Unamortized bond premium	1,077,147	
Compensated absences	1,252,823	
Accrued landfill postclosure care costs	692,000	
Net pension liability	28,496,042	
Other postemployment benefits	<u>6,866,458</u>	(69,088,753)
Net position of governmental activities (Exhibit A)		<u>\$ 51,809,981</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-3**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Governmental Funds**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*For the Fiscal Year Ended December 31, 2022*

	General	Permanent	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 22,725,780	\$ -	\$ -	\$ 22,725,780
Licenses and permits	4,475,628	-	-	4,475,628
Intergovernmental	3,786,414	-	1,583,027	5,369,441
Charges for services	2,024,952	-	1,779,066	3,804,018
Miscellaneous	741,106	882,893	427,025	2,051,024
Unrealized loss on investments	(369,211)	(3,121,361)	-	(3,490,572)
Total revenues	<u>33,384,669</u>	<u>(2,238,468)</u>	<u>3,789,118</u>	<u>34,935,319</u>
<b>EXPENDITURES</b>				
Current:				
General government	10,935,215	-	-	10,935,215
Public safety	10,704,450	-	886,246	11,590,696
Highways and streets	2,771,872	-	-	2,771,872
Sanitation	3,885,438	-	371,026	4,256,464
Health	339,473	-	-	339,473
Welfare	37,793	-	-	37,793
Culture and recreation	1,374,124	223	322,449	1,696,796
Conservation	236,910	-	82,011	318,921
Debt service:				
Principal	1,985,700	-	-	1,985,700
Interest	459,148	-	-	459,148
Capital outlay	2,411,699	-	1,539,320	3,951,019
Total expenditures	<u>35,141,822</u>	<u>223</u>	<u>3,201,052</u>	<u>38,343,097</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,757,153)</u>	<u>(2,238,691)</u>	<u>588,066</u>	<u>(3,407,778)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	907,317	-	-	907,317
Transfers out	-	(907,317)	-	(907,317)
Bond proceeds	-	-	5,864,900	5,864,900
Premium on bond proceeds	-	-	655,100	655,100
Total other financing sources (uses)	<u>907,317</u>	<u>(907,317)</u>	<u>6,520,000</u>	<u>6,520,000</u>
Net change in fund balances	(849,836)	(3,146,008)	7,108,066	3,112,222
Fund balances, beginning, as restated (see Note 20)	19,347,349	24,228,872	1,867,983	45,444,204
Fund balances, ending	<u>\$ 18,497,513</u>	<u>\$ 21,082,864</u>	<u>\$ 8,976,049</u>	<u>\$ 48,556,426</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# 2022 Annual Financial Reporting

**EXHIBIT C-4**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended December 31, 2022*

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 3,112,222
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 6,131,966	
Depreciation expense	<u>(2,486,749)</u>	3,645,217
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (907,317)	
Transfers out	<u>907,317</u>	-
Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ (153,294)	
Change in long-term intergovernmental receivable	<u>(216,790)</u>	(370,084)
The difference between the reacquisition price and the net carrying amount of the old debt is amortized and reported as an expenditure in the Statement of Activities.		
		(15,386)
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Proceeds of debt	\$ (7,527,721)	
Bond premium on new issuance	(655,100)	
Repayment of note principal	1,232,965	
Repayment of bond principal	909,000	
Amortization of bond premium	<u>47,888</u>	(5,992,968)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (323,731)	
Decrease in compensated absences payable	101,410	
Increase in accrued landfill postclosure care costs	(82,000)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	377,612	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(101,514)</u>	(28,223)
Change in net position of governmental activities (Exhibit B)		<u>\$ 350,778</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 22,179,952	\$ 22,179,952	\$ 22,572,486	\$ 392,534
Licenses and permits	4,453,533	4,453,533	4,475,628	22,095
Intergovernmental	2,050,041	2,050,041	2,048,839	(1,202)
Charges for services	1,783,708	1,783,708	1,831,589	47,881
Miscellaneous	352,752	352,752	553,165	202,413
Total revenues	30,819,986	30,819,986	31,483,707	663,721
<b>EXPENDITURES</b>				
Current:				
General government	10,852,055	10,426,923	9,997,220	429,703
Public safety	10,149,631	10,375,280	10,259,008	116,272
Highways and streets	2,392,510	2,444,492	2,545,665	(101,173)
Sanitation	3,997,298	3,997,298	3,892,669	104,629
Health	346,612	346,612	339,473	7,139
Welfare	62,385	62,385	37,793	24,592
Culture and recreation	1,224,640	1,253,145	1,254,939	(1,794)
Conservation	315,708	264,704	184,031	80,673
Debt service:				
Principal	1,980,953	1,980,953	1,980,955	(2)
Interest	463,987	463,987	459,148	4,839
Capital outlay	2,312,160	2,482,160	1,743,283	738,877
Total expenditures	34,097,939	34,097,939	32,694,184	1,403,755
Excess (deficiency) of revenues over (under) expenditures	(3,277,953)	(3,277,953)	(1,210,477)	2,067,476
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,199,453	1,199,453	1,218,797	19,344
Transfers out	(367,500)	(367,500)	(367,500)	-
Total other financing sources (uses)	831,953	831,953	851,297	19,344
Net change in fund balances	\$ (2,446,000)	\$ (2,446,000)	(359,180)	\$ 2,086,820
Increase in nonspendable fund balance			(87,294)	
Decrease in assigned fund balance (non-encumbrance)			50,300	
Unassigned fund balance, beginning			12,149,841	
Unassigned fund balance, ending			\$ 11,753,667	

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT E-1*  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Fiduciary Fund*  
**Statement of Fiduciary Net Position**  
*December 31, 2022*

	All Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 840,942
Investments	1,017,091
Intergovernmental receivable	<u>15,861,278</u>
Total assets	<u>17,719,311</u>
<b>LIABILITIES</b>	
Due to Hampton School District	10,526,276
Due to the Winnacunnet Cooperative School District	<u>5,335,002</u>
Total liabilities	<u>15,861,278</u>
<b>NET POSITION</b>	
Restricted	<u>\$ 1,858,033</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT E-2*  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Fiduciary Fund*  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended December 31, 2022**

	All Custodial Funds
<b>ADDITIONS</b>	
Contributions	\$ 215,813
Investment earnings	13,837
Change in fair market value	(98,717)
Tax collections for other governments	39,269,743
Collection of motor vehicle fees for State	1,189,062
Total additions	40,589,738
<b>DEDUCTIONS</b>	
Payments of taxes to other governments	39,269,743
Payments for trust purposes	5,300
Payments for escrow purposes	69,161
Payments of motor vehicle fees to State	1,189,062
Total deductions	40,533,266
Change in net position	56,472
Net position, beginning	1,801,561
Net position, ending	\$ 1,858,033

The Notes to the Basic Financial Statements are an integral part of this statement.

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2022**

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*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*AS OF AND FOR THE FISCAL YEAR ENDED*  
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**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Hampton, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

***1-A Reporting Entity***

The Town of Hampton is a municipal corporation governed by an elected 5-member Board of Selectmen and Town Manager. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

***1-B Basis of Accounting and Measurement Focus***

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

***Government-wide Financial Statements*** – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present a summary of governmental activities for the Town. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

***Governmental Fund Financial Statements*** – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

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 Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. 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.

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2022**

The Town reports the following major governmental funds:

**General Fund** – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the library, police grants, recreation, grants, and expendable trust funds are consolidated in the general fund.

**Permanent Funds** – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town.

Additionally, the Town reports the following fund types:

**Special Revenue Funds** – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Capital Projects Funds** – are used to account for the financial resources and activities relating to specific construction projects.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports ten nonmajor governmental funds.

**Fiduciary Fund Financial Statements** – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are custodial funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

***1-C Cash and Cash Equivalents***

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash 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 cash equivalents.”

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***1-D Investments***

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
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**Fair Value Measurements of Investments** – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.

**Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency.

**Level 3** – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

***1-E Receivables***

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

***1-F Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

***1-G Capital Assets***

Capital assets include property, plant, and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) which are reported in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and in the excess of the following capitalization thresholds:

Land	All
Buildings and building improvements	\$ 10,000
Machinery and equipment	\$ 5,000
Heavy equipment	\$ 25,000
Vehicles	\$ 10,000
Infrastructure	\$ 150,000

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2022**

Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<b>Capital Asset Classes:</b>	<b>Years</b>
Buildings and building improvements	10 - 50
Machinery, equipment, and vehicles	3 - 25
Infrastructure	25 - 50

**1-H Interfund Activities**

Interfund activities are reported as follows:

**Interfund Receivables and Payables** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

**Interfund Transfers** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

**1-I Property Taxes**

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 9, 2022 and November 22, 2022, and due on July 1, 2022 and December 22, 2022. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at December 31, 2022 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Hampton School District, Winnacunnet Cooperative School District, Hampton Beach Village District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2022 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 3,922,072,100
For all other taxes	\$ 3,762,777,200

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The tax rates and amounts assessed for the year ended December 31, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$ 5.95	\$ 23,356,856
School portion:		
State of New Hampshire	1.38	5,180,087
Local	7.62	29,872,437
County portion	0.89	3,496,415
Precinct portions:		
Hampton Beach Village - exempt	0.07	66,282
Hampton Beach Village - nonexempt	0.83	654,522
Total	<u>\$ 16.74</u>	<u>\$ 62,626,599</u>

**1-J Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2022.

**1-K Deferred Outflows/Inflows of Resources**

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

**1-L Compensated Absences**

General leave for the Town includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

**1-M Leases**

The Town is a lessor for noncancellable leases of land. The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

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Key estimates and judgments include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Town uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

***1-N Long-term Obligations***

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

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Director Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

**Direct Borrowings** – financial transactions for a note or a loan where the Town negotiates certain terms with a single lender and are not offered for public sale.

**Direct Placements** – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

***1-O Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-P Postemployment Benefits Other Than Pensions (OPEB)***

The Town maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

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***I-Q Net Position/Fund Balances***

***Government-wide Statements*** – Equity is classified as net position and displayed in three components:

**Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or notes that are attributable to the acquisition, construction, or improvement of those assets.

**Restricted net position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

**Unrestricted net position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

***Fund Balance Classifications*** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen and Town Manager through the budgetary process.

**Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

Per the Town of Hampton Code, Article 611-3, the balance of unassigned fund balance shall, once accumulated, at all times be no less than the balance of unpaid property taxes due to the Town to be collected by the Tax Collector as shown in the prior year audited financial statements, plus 5% of the net adjusted appropriations of the taxes to be raised for the Town for municipal purposes, exclusive of school, county, and precinct taxes, as recommended by the New Hampshire Department of Revenue Administration and calculated under general accounting standards.

***I-R Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date



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of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of receivables, the useful lives and impairment of capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, and accrued landfill postclosure care costs, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

**1-S Material Change in Fund Classification**

The accompanying financial statements reflect a change in classification from the prior year. Specifically, Wastewater Treatment Plant Capital Project fund which accounts for construction and renovation of the wastewater treatment plant did not qualify as a major fund for the current fiscal year. As such it was reclassified to the nonmajor governmental funds.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-A Budgetary Information**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town’s operations. At its annual meeting, the Town adopts a budget for the current year for the general fund, as well as the nonmajor police forfeiture fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2022, \$700,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$1,746,000 was voted from unassigned fund balance to fund 2022 appropriations.

**2-B Budgetary Reconciliation to GAAP Basis**

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for the general fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 32,702,504
Adjustments:	
Basis differences:	
GASB Statement No. 54:	
To record revenue of the blended funds	1,729,857
To eliminate and recognize transfers between blended funds	(311,480)
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	153,294
Change in miscellaneous revenue relating to difference between reduction in lease receivable and deferred inflows of resources related to leases	17,811
Per Exhibit C-3 (GAAP basis)	\$ 34,291,986
	<i>(Continued)</i>

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*Budgetary reconciliation to GAAP basis continued:*

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 33,061,684
Adjustments:	
Basis differences:	
Encumbrances, beginning	2,360,549
Encumbrances, ending	(1,811,441)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	1,898,530
To eliminate and recognize transfers between blended funds	(367,500)
Per Exhibit C-3 (GAAP basis)	\$ 35,141,822

**2-C Accounting Change**

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Beginning net position/fund balance was restated to retroactively report the change in accounting principle, see Notes 7 and 20, *Lease Receivables* and *Prior Period Adjustment*, respectively, for further information.

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$36,378,573 and the bank balances totaled \$36,824,812. Petty cash totaled \$2,480.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 35,537,631
Cash per Statement of Fiduciary Net Position - Fiduciary Funds (Exhibit E-1)	840,942
Total cash and cash equivalents	\$ 36,378,573

**NOTE 4 – INVESTMENTS**

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

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The Town has the following recurring fair value measurements and maturities as of December 31, 2022:

Investments type:	Valuation	Reported Balance	1-5 Years	6-10 Years	Exempt from Disclosure
	Measurement Method				
Corporate bonds	Level 2	\$ 2,292,978	\$ 2,212,980	\$ 79,998	\$ -
Equity exchange traded funds	Level 1	6,838,445	-	-	6,838,445
Equity mutual funds	Level 1	3,203,520	-	-	3,203,520
Fixed income exchange traded funds	Level 2	1,301,764	-	-	-
Fixed income mutual funds	Level 2	11,590,728	-	-	11,590,728
Municipal bonds	Level 2	999,458	630,150	369,308	-
Total fair value		<u>\$ 26,226,893</u>	<u>\$ 2,843,130</u>	<u>\$ 449,306</u>	<u>\$ 21,632,693</u>

**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Board of Selectmen minimize interest rate risk by structuring the investment portfolio, so securities meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and by investing operating funds primarily in shorter-term securities, including shares of local government investment pool. Capital reserve and expendable trust funds, which may be expensed in the near-term, have shorter time horizons and, therefore, higher safety requirements, calling for a heavier allocation to income-producing investments. All other trust funds have a long or perpetual time horizon, and the portfolio investment objective is to provide a total return (income plus capital appreciation) consistent with the purpose of that fund that exceeds the long-term rate of inflation.

**Credit Risk** - The Board of Selectmen minimize credit risks by limiting investments in securities that have higher credit risks. Capital reserve and expendable trust investments in corporate bonds shall be limited to those with a rating of investment grade. A mutual fund or exchange-traded fund with an investment objective consistent with holding investment grade bonds may be used. Real Estate Trust Fund individual securities must have a minimum of Baa3 or BB- by Moody's and Standard and Poor's. Investment policy for other common funds does not directly address this risk.

The Town's investment pool had the following credit risk structure:

Investments Type	Reported Balance	Exempt from Disclosure	Rating as of Year-End*						
			Aaa	Aa3	A1	A2	A3	Baa1	Baa2
Corporate bonds	\$ 2,292,979	\$ -	\$ -	\$ -	\$ 191,665	\$ 441,016	\$ 741,772	\$ 780,623	\$ 137,903
Equity exchange traded funds	6,838,445	6,838,445	-	-	-	-	-	-	-
Equity mutual funds	3,203,520	3,203,520	-	-	-	-	-	-	-
Fixed income exchange traded funds	1,301,764	1,301,764	-	-	-	-	-	-	-
Fixed income mutual funds	11,590,728	11,590,728	-	-	-	-	-	-	-
Municipal bonds	999,458	-	183,688	249,592	266,339	271,658	28,181	-	-
Total	<u>\$ 26,226,893</u>	<u>\$ 22,934,457</u>	<u>\$ 183,688</u>	<u>\$ 249,592</u>	<u>\$ 458,004</u>	<u>\$ 712,674</u>	<u>\$ 769,954</u>	<u>\$ 780,623</u>	<u>\$ 137,903</u>

**Custodial Credit Risk** – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Board of Selectmen will minimize custodial credit risk by limiting investments to the safest type of securities, pre-qualifying financial institutions, brokers/dealers, intermediaries, and advisors with which the Town will do business and by diversifying the investment portfolio so potential losses on individual securities will be limited. The investment policies of the Trustees of Trust Funds do not directly address this risk.

**Concentration of Credit Risk** – The Board of Selectmen places no limit on the amount it may invest in any one issuer while the Trustees of Trust Funds require that no single company comprise more than 50% of the portfolio at the time of purchase. When a portfolio position has grown up to 10% of the target balance, the position will be reduced to prevent it from growing further, unless the Trustees have specifically authorized the continued holding of the position. None of the Town's investment in any issuer exceeds 5% of the total investment balance.

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Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 25,209,802
Investments per Statement of Fiduciary Net Position - Fiduciary Funds (Exhibit E-1)	<u>1,017,091</u>
Total investments	<u>\$ 26,226,893</u>

**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2022. The amount has been reduced by an allowance for an estimated uncollectible amount of \$40,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2022	\$ 2,501,571	\$ 2,501,571
Unredeemed (under tax lien):		
Levy of 2021	229,062	229,062
Levy of 2020	133,233	133,233
Less: allowance for estimated uncollectible taxes	(40,000) *	-
Net taxes receivable	<u>\$ 2,823,866</u>	<u>\$ 2,863,866</u>

\*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

**NOTE 6 – OTHER RECEIVABLES**

Receivables at December 31, 2022, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2022 for the Town's individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Governmental Activities	Governmental Funds			Fiduciary Funds
		General	Nonmajor	Total	
Receivables:					
Accounts	\$ 867,451	\$ 13,731	\$ 853,720	\$ 867,451	\$ -
Intergovernmental	5,089,086 <sup>1</sup>	1,797,676	925,037	2,722,713	15,861,278 <sup>2</sup>
Liens	-	36,752	-	36,752	-
Gross receivables	5,956,537	1,848,159	1,778,757	3,626,916	15,861,278
Less: allowance for uncollectibles	(325,000)	(36,752)	(325,000)	(361,752)	-
Net total receivables	<u>\$ 5,631,537</u>	<u>\$ 1,811,407</u>	<u>\$ 1,453,757</u>	<u>\$ 3,265,164</u>	<u>\$ 15,861,278</u>

<sup>1</sup> Governmental Activities - intergovernmental receivable which represents State Aid for projects, see additional information in Note 16.

<sup>2</sup> Fiduciary Funds - intergovernmental receivables represent property taxes collected on behalf of the Hampton and Winnacummet Cooperative School Districts. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 11.

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**NOTE 7 – LEASE RECEIVABLES**

The Town had the following lease receivables as of December 31, 2022:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Receivable at December 31, 2022
Lease receivables:					
Land Lease (Map/Lot)					
134-41	\$ 298,995	2013	2033	2.74%	\$ 165,058
197-32	\$ 128,123	2009	2029	4.52%	48,659
223-22	\$ 82,343	2018	2038	3.90%	64,716
282-138-000	\$ 103,346	2020	2040	2.82%	88,757
282-140-0000	\$ 154,738	2020	2040	2.82%	132,895
282-207-000	\$ 96,817	2018	2038	3.90%	76,092
287-18-A	\$ 3,390	2007	2027	5.86%	959
287-035-000	\$ 94,680	2018	2038	3.90%	74,412
287-037-000	\$ 101,980	2015	2035	2.98%	66,213
290-001D-000	\$ 97,260	2019	2039	3.56%	79,992
290-017-000	\$ 92,661	2014	2034	3.47%	56,659
290-050-000	\$ 115,370	2007	2027	5.86%	32,656
290-078-000	\$ 72,249	2017	2037	3.39%	53,556
290-079-000	\$ 98,607	2017	2037	3.39%	73,094
290-080-000	\$ 93,264	2017	2037	3.39%	69,134
290-142-000	\$ 89,648	2019	2039	3.56%	73,732
290-162-000	\$ 76,414	2019	2039	3.56%	62,848
290-163-000	\$ 75,720	2020	2040	2.82%	65,032
293-055-000	\$ 76,229	2013	2032	2.74%	42,082
293-083-000	\$ 71,002	2017	2037	3.39%	52,631
293-141-000	\$ 126,293	2016	2036	2.98%	87,616
293-151-000	\$ 49,970	2006	2026	6.00%	10,986
296-005-000	\$ 59,785	2007	2027	5.86%	16,922
296-37	\$ 103,980	2017	2037	3.39%	77,077
296-045-000	\$ 61,236	2017	2037	3.39%	45,392
296-82	\$ 60,969	2017	2037	3.39%	45,194
296-088-000	\$ 68,305	2019	2039	3.56%	56,178
296-136-000	\$ 65,449	2015	2035	2.98%	42,495
296-147-000	\$ 71,122	2012	2031	3.23%	36,436
299-1	\$ 71,833	2017	2037	3.39%	53,247
299-20	\$ 86,826	2020	2040	2.82%	74,570
			Total lease receivables		<u>\$ 1,925,291</u>

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**NOTE 8 – PREPAID ITEMS**

Prepaid items at December 31, 2022 of \$224,991 consisted of amounts paid to Primex<sup>3</sup> for insurance.

**NOTE 9 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2022 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 14,281,608	\$ 200,000	\$ -	\$ 14,481,608
Construction in progress	10,752,653	4,374,941	-	15,127,594
Total capital assets not being depreciated	<u>25,034,261</u>	<u>4,574,941</u>	<u>-</u>	<u>29,609,202</u>
Being depreciated:				
Buildings and building improvements	19,764,228	558,796	-	20,323,024
Machinery, equipment, and vehicles	16,419,329	913,708	(126,000)	17,207,037
Infrastructure	59,296,897	84,521	-	59,381,418
Total capital assets being depreciated	<u>95,480,454</u>	<u>1,557,025</u>	<u>(126,000)</u>	<u>96,911,479</u>
Total all capital assets	<u>120,514,715</u>	<u>6,131,966</u>	<u>(126,000)</u>	<u>126,520,681</u>
Less accumulated depreciation:				
Buildings and building improvements	(8,132,575)	(415,508)	-	(8,548,083)
Machinery, equipment, and vehicles	(10,817,625)	(926,033)	126,000	(11,617,658)
Infrastructure	(39,592,121)	(1,145,208)	-	(40,737,329)
Total accumulated depreciation	<u>(58,542,321)</u>	<u>(2,486,749)</u>	<u>126,000</u>	<u>(60,903,070)</u>
Net book value, capital assets being depreciated	<u>36,938,133</u>	<u>(929,724)</u>	<u>-</u>	<u>36,008,409</u>
Net book value, all governmental activities capital assets	<u>\$ 61,972,394</u>	<u>\$ 3,645,217</u>	<u>\$ -</u>	<u>\$ 65,617,611</u>

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 27,105
Public safety	491,879
Highways and streets	1,945,383
Culture and recreation	22,382
Total depreciation expense	<u>\$ 2,486,749</u>

**NOTE 10 – INTERFUND BALANCES AND TRANSFERS**

**Interfund Balances** - The composition of interfund balances as of December 31, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General	Permanent	\$ 169,921
General	Nonmajor	954,127
Nonmajor	General	8,655
		<u>\$ 1,132,703</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

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**Interfund Transfers** - The composition of interfund transfers for the year ended December 31, 2022 is as follows:

	Transfers In:
	General
	Fund
Transfers out:	
Permanent fund	\$ 907,317

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

**NOTE 11 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments at December 31, 2022 consist of the following:

	General Fund	Fiduciary Funds
Property taxes due to the custodial funds	\$ 15,861,278 <sup>3</sup>	\$ -
Taxes due to the Hampton School District	-	10,526,276 <sup>4</sup>
Taxes due to the Winnacunnet Cooperative School District	-	5,335,002 <sup>4</sup>
Total intergovernmental payables due	\$ 15,861,278	\$ 15,861,278

<sup>3</sup> Property taxes due to the custodial fund represent amounts collected by the Town on behalf of the Hampton and Winnacunnet Cooperative School Districts and are reported as a component of general fund cash at year-end.

<sup>4</sup> Property taxes due to the Hampton and Winnacunnet Cooperative School Districts represent amounts collected by the Town that will be paid to the School Districts in incremental payments based upon an agreed schedule in the next calendar year.

**NOTE 12 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources are as follows:

	Government- wide
Advanced refunding of debt	\$ 30,775
Amounts related to pensions, see Note 14	4,979,845
Amounts related to OPEB, see Note 15	1,246,542
	\$ 6,257,162

Deferred inflows of resources are as follows:

	Government- wide	General Fund	Nonmajor Governmental Funds
Property taxes not collected within 60 days of the fiscal year-end	\$ -	\$ 465,586	\$ -
Property taxes collected in advance of commitment	91,846	91,846	-
Grants and donations in advance of eligible expenditures being made	764,154	761,427	2,727
Amounts related to leases, see Note 7	1,798,821	1,798,821	-
Amounts related to pensions, see Note 14	1,078,516	-	-
Amounts related to OPEB, see Note 15	724,478	-	-
Total deferred inflows of resources	\$ 4,457,815	\$ 3,117,680	\$ 2,727

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**NOTE 13 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2022:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2022	Due Within One Year	Due In More Than One Year
Bonds payable:						
Direct placements	\$ 5,234,000	\$ 5,864,900	\$ (909,000)	\$ 10,189,900	\$ 1,196,300	\$ 8,993,600
Premium	469,935	655,100	(47,888)	1,077,147	80,643	996,504
Total bonds payable	5,703,935	6,520,000	(956,888)	11,267,047	1,276,943	9,990,104
Notes/loans payable - Direct borrowings	20,084,527	1,662,821	(1,232,965)	20,514,383	2,378,462	18,135,921
Compensated absences	1,354,233	27,495	(128,905)	1,252,823	2,430	1,250,393
Accrued landfill postclosure care costs	610,000	82,000	-	692,000	30,000	662,000
Net pension liability	22,625,686	5,870,356	-	28,496,042	-	28,496,042
Net other postemployment benefits	7,613,589	-	(747,131)	6,866,458	-	6,866,458
Total long-term liabilities	<u>\$ 57,991,970</u>	<u>\$ 14,162,672</u>	<u>\$ (3,065,889)</u>	<u>\$ 69,088,753</u>	<u>\$ 3,687,835</u>	<u>\$ 65,400,918</u>

Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2022
Bonds payable:					
Direct placements:					
Various bond refundings	\$ 5,484,000	2014	2024	2.15	\$ 1,070,000
Fire substation	\$ 5,116,800	2013	2032	5.10	2,685,000
Sewer mains	\$ 957,935	2018	2028	2.16	570,000
High street	\$ 5,864,900	2022	2042	3.38	5,864,900
Total direct placements:					<u>10,189,900</u>
Notes/loans payable - direct borrowings:					
Mack Truck (1)	\$ 295,196	2019	2023	4.61	61,636
Mack Truck (2)	\$ 292,446	2019	2023	4.61	61,062
Mack Truck (3)	\$ 195,269	2019	2023	4.61	40,771
Beach infrastructure	\$ 4,582,257	2007	2026	3.49	916,452
Kings' Highway	\$ 1,731,411	2007	2026	3.35	346,280
WWTP upgrade	\$ 4,750,000	2005	2024	3.69	475,000
WWTP upgrade	\$ 1,380,251	2008	2028	3.35	414,073
Wastewater treatment plant	\$ 1,265,160	2015	2034	2.55	759,096
Church Street pumping station	\$ 3,265,456	2015	2034	3.10	3,793,875
Church Street force main	\$ 4,463,382	2018	2039	2.00	1,959,963
WWTP facility phase I	\$ 11,686,175	2022	2042	2.42	11,686,175
Total direct borrowings:					<u>20,514,383</u>
Bond premium					1,077,147
Total					<u>\$ 31,781,430</u>



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The annual requirements to amortize all general obligation bonds/notes outstanding as of December 31, 2022, including interest payments, are as follows:

Fiscal Year Ending December 31,	Bonds - Direct Placements		
	Principal	Interest	Total
2023	\$ 1,196,300	\$ 503,355	\$ 1,699,655
2024	1,190,300	401,939	1,592,239
2025	658,300	359,436	1,017,736
2026	658,300	347,311	1,005,611
2027	658,300	313,738	972,038
2028-2032	2,896,400	1,104,622	4,001,022
2033-2037	1,466,000	524,828	1,990,828
2038-2042	1,466,000	180,318	1,646,318
Totals	<u>\$ 10,189,900</u>	<u>\$ 3,735,547</u>	<u>\$ 13,925,447</u>

Fiscal Year Ending December 31,	Notes/Loans - Direct Borrowings		
	Principal	Interest	Total
2023	\$ 2,378,462	\$ 486,689	\$ 2,865,151
2024	1,626,854	437,846	2,064,700
2025	1,389,354	392,704	1,782,058
2026	1,389,354	356,324	1,745,678
2027	1,073,671	319,943	1,393,614
2028-2032	5,092,309	1,231,282	6,323,591
2033-2037	4,343,532	635,398	4,978,930
2038-2039	3,220,847	215,152	3,435,999
Totals	<u>\$ 20,514,383</u>	<u>\$ 4,075,338</u>	<u>\$ 24,589,721</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**Accrued Landfill Postclosure Care Costs** – The Town ceased operating its landfill in prior years. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The estimated liability for landfill postclosure care costs has a balance of \$692,000 as of December 31, 2022. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of December 31, 2022. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

**Bonds/Notes Authorized and Unissued** – Bonds and notes authorized and unissued as of December 31, 2022 were as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
March 13, 2018	Wastewater treatment plant	\$ 93,825
August 24, 2018	Church Street Force Main	298,553
March 8, 2022	Wastewater treatment plant	15,700,000
		<u>\$ 16,092,378</u>

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**NOTE 14 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was 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 Pension 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 are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$2,961,031 which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At December 31, 2022 the Town reported a liability of \$28,496,042 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.50% which was a decrease of 0.01% from its proportion measured as of June 30, 2021.

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For the year ended December 31, 2022, the Town recognized pension expense of \$2,580,258. At December 31, 2022 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 298,462	\$ 969,124
Changes in assumptions	1,515,762	-
Net difference between projected and actual investment earnings on pension plan investments	1,079,963	-
Differences between expected and actual experience	534,820	109,392
Contributions subsequent to the measurement date	1,550,838	-
Total	\$ 4,979,845	\$ 1,078,516

The \$1,550,838 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2023	\$ 856,454
2024	707,817
2025	(577,782)
2026	1,364,002
2027	-
Thereafter	-
Totals	\$ 2,350,491

**Actuarial Assumptions** – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

Inflation:	2.0%
Salary increases:	5.4% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 38,234,504	\$ 28,496,042	\$ 20,399,413

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**15-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree,

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his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2022 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$257,988, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At December 31, 2022, the Town reported a liability of \$2,232,470 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the Town’s proportion was 0.59% which was an increase of 0.02% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$158,513. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 6,101	\$ -
Contributions subsequent to the measurement date	135,749	-
Total	\$ 141,850	\$ -

The \$135,749 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2023	\$ 1,014
2024	264
2025	(2,400)
2026	7,223
2027	-
Thereafter	-
Totals	\$ 6,101

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**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	100.00%	7.30%

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 2,423,726	\$ 2,232,470	\$ 2,065,900

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**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**15-B Town of Hampton Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

**Benefits Provided** – The Town provides postemployment healthcare benefits for certain eligible retirees.

**Employees Covered by Benefit Terms** – At December 31, 2022 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	32
Active employees	160
Total participants covered by OPEB plan	<u>192</u>

**Total OPEB Liability** – The Town’s total OPEB liability of \$4,633,988 was measured as of December 31, 2022 and was determined by an actuarial valuation as of January 1, 2021.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$4,633,988 in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.72%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.60%
Decrement	0.40%
Ultimate Trend	4.00%
Year Ultimate Trend is Reached	2075
Salary Increases:	2.40%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of December 31, 2022.

Mortality rates were based on the following:

**Pre-Retirement:** Pub-2010 headcount-weighted Employee Safety Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.

**Healthy Retirees:** 101% of Pub-2010 headcount-weighted Retiree Safety Mortality Tables for males and 109% of Pub-2010 headcount-weighted Retiree Safety Mortality Tables for females, projected with fully generational mortality improvement using scale MP-2019.

**Surviving spouses:** Pub-2010 Contingent Survivor Safety Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.

**Disabled Retirees:** Pub-2010 Disabled Safety Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
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**DECEMBER 31, 2022**

**Changes in the Total OPEB Liability**

	December 31,	
	2021	2022
OPEB liability, beginning of year	\$ 4,419,371	\$ 5,325,653
Changes for the year:		
Service cost	197,295	239,430
Interest	95,110	111,870
Assumption changes and difference between actual and expected experience	874,576	(774,046)
Benefit payments	(260,699)	(268,919)
OPEB liability, end of year	<u>\$ 5,325,653</u>	<u>\$ 4,633,988</u>

**Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate** – The January 1, 2021 actuarial valuation was prepared using a discount rate of 3.72%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$4,251,622 or by 8.25%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$5,062,644 or by 9.25%.

	Discount Rate		
	1% Decrease	Baseline 3.72%	1% Increase
Total OPEB Liability	<u>\$ 5,062,644</u>	<u>\$ 4,633,988</u>	<u>\$ 4,251,622</u>

**Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The January 1, 2021 actuarial valuation was prepared using an initial trend rate of 7.00%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$5,262,449 or by 13.56%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$4,104,563 or by 11.42%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.00%	1% Increase
Total OPEB Liability	<u>\$ 4,104,563</u>	<u>\$ 4,633,988</u>	<u>\$ 5,262,449</u>

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended December 31, 2022, the Town recognized OPEB expense of \$469,567. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 498,269	\$ 724,478
Differences between expected and actual experience	606,423	-
Total	<u>\$ 1,104,692</u>	<u>\$ 724,478</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2023	\$ 118,267
2024	128,441
2025	149,095
2026	60,229
2027	16,570
Thereafter	(92,388)
Totals	<u>\$ 380,214</u>



**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 16 – STATE AID TO WATER POLLUTION PROJECTS**

The Town is due to receive from the State of New Hampshire the following amounts in the form of state aid to water pollution projects:

Bonds Issued	Principal	Interest	Total
Wastewater treatment facility upgrade (C-715)	\$ 99,922	\$ 5,528	\$ 105,450
King's Highway/Facility Plan (C-812)	173,142	31,920	205,062
WWTP improvements (C-813)	151,832	30,536	182,368
Beach area sewers (C-823)	457,610	87,787	545,397
WWTP Sludge Handling Improvements (C-887)	202,432	43,911	246,343
Church Street Pump Station Upgrades (C-889)	522,657	99,158	621,815
Church Street Forcemain (C-933)	758,778	136,579	895,357
Total	<u>\$ 2,366,373</u>	<u>\$ 435,419</u>	<u>\$ 2,801,792</u>

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At December 31, 2022 the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 171,472	\$ 45,714	\$ 217,186
2024	216,790	57,173	273,963
2025	166,830	50,746	217,576
2026	166,830	46,161	212,991
2027	166,830	41,578	208,408
2028-2032	834,152	139,132	973,284
2032-2037	463,564	49,079	512,643
2038-2039	179,905	5,836	185,741
Total	<u>\$ 2,366,373</u>	<u>\$ 435,419</u>	<u>\$ 2,801,792</u>

**NOTE 17 - ENCUMBRANCES**

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2022 are as follows:

General fund:	
General government	\$ 368,572
Public safety	128,218
Highways and streets	413,861
Sanitation	50,358
Culture and recreation	805
Capital outlay	849,627
Total general fund	<u>\$ 1,811,441</u>

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**DECEMBER 31, 2022**

**NOTE 18 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION**

Governmental activities and fiduciary fund net position reported on the Statements of Net Position at December 31, 2022 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	\$ 65,617,611	\$ -
Less:		
General obligation bonds/notes payable	(30,704,283)	-
Unamortized bond premiums	(1,077,147)	-
Total net investment in capital assets	<u>33,836,181</u>	<u>-</u>
Restricted net position:		
Permanent fund principal	21,067,754	-
Permanent fund income	15,110	-
Library	162,766	-
Grants	92,819	-
Individuals, organizations and other governments	-	1,858,033
Total restricted net position	<u>21,338,449</u>	<u>1,858,033</u>
Unrestricted	(3,364,649)	-
Total net position	<u>\$ 51,809,981</u>	<u>\$ 1,858,033</u>

**NOTE 19 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

	General Fund	Permanent Fund	Nonmajor Funds	Total Governmental Funds
<b>Nonspendable:</b>				
Prepaid items	\$ 224,991	\$ -	\$ -	\$ 224,991
Tax deeded property	66,051	-	-	66,051
Permanent fund - principal balance	-	21,067,754	-	21,067,754
Total nonspendable fund balance	<u>291,042</u>	<u>21,067,754</u>	<u>-</u>	<u>21,358,796</u>
<b>Restricted:</b>				
Library	162,766	-	-	162,766
Grants	92,819	-	-	92,819
Permanent - income balance	-	15,110	-	15,110
Sewer connector fees	-	-	247,983	247,983
Police forfeiture	-	-	33,230	33,230
Capital projects	-	-	6,428,314	6,428,314
Total restricted fund balance	<u>255,585</u>	<u>15,110</u>	<u>6,709,527</u>	<u>6,980,222</u>
<b>Committed:</b>				
Expendable trust	4,112,016	-	-	4,112,016
Encumbrances	1,278,926	-	-	1,278,926
Recreation infrastructure	363,178	-	-	363,178
Conservation commission	-	-	115,219	115,219
Emergency medical	-	-	879,580	879,580
Police detail	-	-	237,241	237,241
Recreation	-	-	149,645	149,645
Cable TV	-	-	764,101	764,101
Recycling	-	-	120,736	120,736
Total committed fund balance	<u>5,754,120</u>	<u>-</u>	<u>2,266,522</u>	<u>8,020,642</u>

*(Continued)*

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2022**

Governmental fund balances continued:

	General Fund	Permanent Fund	Nonmajor Funds	Total Governmental Funds
<b>Assigned:</b>				
Encumbrances	532,515	-	-	532,515
Abatement contingency	209,700	-	-	209,700
Total assigned fund balance	742,215	-	-	742,215
<b>Unassigned</b>	11,454,551	-	-	11,454,551
Total governmental fund balances	<u>\$ 18,497,513</u>	<u>\$ 21,082,864</u>	<u>\$ 8,976,049</u>	<u>\$ 48,556,426</u>

**NOTE 20 – PRIOR PERIOD ADJUSTMENT**

Net position/fund balance at January 1, 2022 was restated to give retroactive effect to the following prior period adjustment:

	Government-wide Statements	General Fund (GAAP Basis)
To restate for the net effect of GASB No. 87 implementation	\$ 108,659	\$ 108,659
Net position/fund balance, as previously reported	51,350,544	19,238,690
Net position/fund balance, as restated	<u>\$ 51,459,203</u>	<u>\$ 19,347,349</u>

**NOTE 21 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2022, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2022 to December 31, 2022 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex<sup>3</sup>. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022 the Town paid \$316,407 and \$476,915 respectively, to Primex for property, liability and worker's compensation. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 22 – TAX ABATEMENTS**

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Town had no such agreements as of December 31, 2022.

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2022**

**NOTE 23 – COVID-19**

As a result of the spread of COVID- 19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

The Town was allotted a total of \$1,622,166 in federal funding from the American Rescue Plan Act (ARPA) in 2021. A total of \$811,084 or 50% of the funding was received in 2021. The remainder was received in 2022. Eligible uses of these funds include pandemic response or its negative impacts, workforce/personnel, including payroll and hazard premium pay, provision of government services to the extent of reduced revenue and necessary water, sewer, and broadband investment. For the year ended December 31, 2022 the Town spent \$1,092,687 of the funds received. The remaining funds are included in deferred inflows of resources until eligible expenditures have been made.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**NOTE 24 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through October 16, 2023, the date the December 31, 2022 financial statements were available to be issued, and the following events occurred that requires recognition or disclosure:

**Warrant Article 9 (March 2023)** – Authorized the issuance of up to \$3,000,000 in bonds or notes to reconstruct the Bicentennial Sea Wall.

**Warrant Articles 11, 12, 15, 16, 23, 26, 27, 28, 30 (March 2023)** – Authorized the use of \$2,950,500 of unassigned fund balance for various appropriations and transfers to trust funds.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT F**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of Net Pension Liability*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
*For the Fiscal Year Ended December 31, 2022*  
*Unaudited*

Fiscal year-end	December 31, 2013		December 31, 2014		December 31, 2015		December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021		December 31, 2022		
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	
Town's proportion of the net pension liability	0.55%	0.54%	0.55%	0.54%	0.54%	0.53%	0.52%	0.50%	0.51%	0.50%	0.51%	0.52%	0.50%	0.50%	0.51%	0.50%	0.51%	0.50%	0.51%	0.50%	
Town's proportionate share of the net pension liability	\$ 23,509,070	\$ 20,173,593	\$ 21,696,545	\$ 23,538,816	\$ 25,963,354	\$ 24,969,272	\$ 25,227,105	\$ 32,128,275	\$ 22,625,686	\$ 28,486,042	\$ 22,625,686	\$ 22,625,686	\$ 32,128,275	\$ 22,625,686	\$ 22,625,686	\$ 22,625,686	\$ 22,625,686	\$ 22,625,686	\$ 22,625,686	\$ 22,625,686	\$ 28,486,042
Town's covered payroll (as of the measurement date)	\$ 10,197,560	\$ 10,494,057	\$ 10,455,684	\$ 10,452,153	\$ 10,999,791	\$ 11,043,439	\$ 11,316,043	\$ 11,369,414	\$ 11,909,677	\$ 12,216,420	\$ 11,909,677	\$ 11,909,677	\$ 11,369,414	\$ 11,909,677	\$ 11,909,677	\$ 11,369,414	\$ 11,909,677	\$ 11,909,677	\$ 11,909,677	\$ 11,909,677	\$ 12,216,420
Town's proportionate share of the net pension liability as a percentage of its covered payroll	230.54%	192.24%	207.51%	225.21%	236.04%	226.10%	222.93%	282.59%	189.98%	233.26%	189.98%	189.98%	282.59%	189.98%	189.98%	282.59%	189.98%	189.98%	189.98%	189.98%	233.26%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.99%	58.72%	72.22%	65.12%	72.22%	65.99%	58.72%	72.22%	72.22%	58.72%	72.22%	72.22%	72.22%	72.22%	65.12%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT G**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Schedule of Town Contributions - Pensions**  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended December 31, 2022**  
**Unaudited**

Fiscal year-end	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 1,358,250	\$ 1,743,607	\$ 1,837,406	\$ 1,921,762	\$ 1,934,036	\$ 2,191,695	\$ 2,281,621	\$ 2,231,456	\$ 2,574,702	\$ 2,981,031
Contributions in relation to the contractually required contributions	(1,358,250)	(1,743,607)	(1,837,406)	(1,921,762)	(1,934,036)	(2,191,695)	(2,281,621)	(2,231,456)	(2,574,702)	(2,981,031)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of the fiscal year-end)	\$ 10,197,560	\$ 10,494,057	\$ 10,455,684	\$ 10,452,153	\$ 10,999,791	\$ 11,043,439	\$ 11,316,043	\$ 11,369,414	\$ 11,805,088	\$ 12,463,120
Contributions as a percentage of covered payroll	13.32%	16.62%	17.57%	18.39%	17.58%	19.85%	20.16%	19.63%	21.65%	23.70%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2022**

***Schedule of the Town's Proportionate Share of Net Pension Liability and  
Schedule of Town Contributions - Pensions***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – Salary increases changed to 5.4% from 5.6% in the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.



**EXHIBIT H**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefit Plan Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2022*

Fiscal year-end Measurement date	December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021		December 31, 2022	
	June 30, 2016	June 30, 2017	June 30, 2017	June 30, 2018	June 30, 2018	June 30, 2019	June 30, 2019	June 30, 2020	June 30, 2020	June 30, 2021	June 30, 2021	June 30, 2022	June 30, 2022	
Town's proportion of the net OPEB liability	0.42%	0.41%	0.41%	0.61%	0.63%	0.63%	0.56%	0.57%	0.59%					
Town's proportionate share of the net OPEB liability	\$ 2,013,224	\$ 1,873,507	\$ 2,802,204	\$ 2,745,750	\$ 2,456,750	\$ 2,287,936	\$ 2,232,470							
Town's covered payroll (as of the measurement date)	\$ 10,452,153	\$ 10,999,791	\$ 11,043,439	\$ 11,316,043	\$ 11,369,414	\$ 11,909,677	\$ 12,216,420							
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	19.26%	17.03%	25.37%	24.26%	21.61%	19.21%	18.27%							
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%							

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

**EXHIBIT I**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2022*  
*Unaudited*

Fiscal year-end	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 241,643	\$ 242,858	\$ 270,724	\$ 285,816	\$ 260,528	\$ 258,025	\$ 257,988
Contributions in relation to the contractually required contribution	(241,643)	(242,858)	(270,724)	(285,816)	(260,528)	(258,025)	(257,988)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of the fiscal year-end)	\$ 10,452,153	\$ 10,999,791	\$ 11,043,439	\$ 11,316,043	\$ 11,369,414	\$ 11,895,088	\$ 12,463,120
Contributions as a percentage of covered payroll	2.31%	2.21%	2.45%	2.53%	2.29%	2.17%	2.07%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

**EXHIBIT J**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios*  
*Retiree Health Benefit Program*  
*For the Fiscal Year Ended December 31, 2022*  
*Unaudited*

	December 31,				
	2018	2019	2020	2021	2022
OPEB liability, beginning of year	\$ 3,638,267	\$ 3,409,484	\$ 4,110,306	\$ 4,419,371	\$ 5,325,653
Changes for the year:					
Service cost	130,240	118,216	167,601	197,295	239,430
Interest	124,851	139,525	113,871	95,110	111,870
Assumption changes and difference between actual and expected experience	(205,622)	692,366	271,665	874,576	(774,046)
Benefit payments	(278,252)	(249,245)	(244,072)	(260,699)	(268,919)
OPEB liability, end of year	<u>\$ 3,409,484</u>	<u>\$ 4,110,306</u>	<u>\$ 4,419,371</u>	<u>\$ 5,325,653</u>	<u>\$ 4,633,988</u>
Covered payroll	<u>\$ 10,805,521</u>	<u>\$ 11,116,184</u>	<u>\$ 11,410,430</u>	<u>\$ 10,930,104</u>	<u>\$ 11,722,907</u>
Total OPEB liability as a percentage of covered payroll	31.55%	36.98%	38.73%	48.72%	39.53%

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2022**

***Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – Salary increases changed to 5.4% from 5.6% in the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2022. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

# 2022 Annual Financial Reporting

**SCHEDULE 1**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2022*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 22,010,431	\$ 22,405,377	\$ 394,946
Yield	313	313	-
Interest and penalties on taxes	169,208	166,796	(2,412)
Total from taxes	<u>22,179,952</u>	<u>22,572,486</u>	<u>392,534</u>
<b>Licenses, permits, and fees:</b>			
Business licenses, permits, and fees	13,426	11,204	(2,222)
Motor vehicle permit fees	4,041,478	4,071,996	30,518
Building permits	343,076	337,565	(5,511)
Other	55,553	54,863	(690)
Total from licenses, permits, and fees	<u>4,453,533</u>	<u>4,475,628</u>	<u>22,095</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	1,442,549	1,442,549	-
Highway block grant	310,183	308,981	(1,202)
Water pollution grants	285,763	285,763	-
Other	11,546	11,546	-
Total from intergovernmental	<u>2,050,041</u>	<u>2,048,839</u>	<u>(1,202)</u>
<b>Charges for services:</b>			
Income from departments	1,783,708	1,831,589	47,881
<b>Miscellaneous:</b>			
Sale of municipal property	11,650	11,650	-
Interest on investments	25,772	51,426	25,654
Other	315,330	492,089	176,759
Total from miscellaneous	<u>352,752</u>	<u>555,165</u>	<u>202,413</u>
<b>Other financing sources:</b>			
Transfers in	1,199,453	1,218,797	19,344
<b>Total revenues and other financing sources</b>	<u>32,019,439</u>	<u>\$ 32,702,504</u>	<u>\$ 683,065</u>
Unassigned fund balance used to reduce tax rate	700,000		
Amounts voted from fund balance	1,746,000		
<b>Total revenues, other financing sources, and use of fund balance</b>	<u>\$ 34,465,439</u>		

See Independent Auditor's Report.

**SCHEDULE 2**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2022*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Current:</b>					
<b>General government:</b>					
Executive	\$ -	\$ 238,997	\$ 222,124	\$ -	\$ 16,873
Election and registration	-	287,952	264,123	970	22,859
Financial administration	28,851	1,011,861	1,014,502	-	26,210
Legal	-	306,821	188,398	-	118,423
Personnel administration	-	3,966,114	3,813,674	-	152,440
Planning and zoning	61,492	178,287	202,588	6,015	31,176
General government buildings	-	111,664	183,176	297,087	(368,599)
Cemeteries	49,740	201,259	164,934	64,500	21,565
Insurance, not otherwise allocated	-	3,996,795	3,641,651	-	355,144
Other	38,021	127,173	111,582	-	53,612
Total general government	<u>178,104</u>	<u>10,426,923</u>	<u>9,806,752</u>	<u>368,572</u>	<u>429,703</u>
<b>Public safety:</b>					
Police	145,044	5,241,851	5,437,307	79,075	(129,487)
Fire	27,976	4,350,415	4,086,213	49,143	243,035
Building inspection	7,904	259,783	269,847	-	(2,160)
Emergency management	-	12,464	7,580	-	4,884
Other	-	510,767	510,767	-	-
Total public safety	<u>180,924</u>	<u>10,375,280</u>	<u>10,311,714</u>	<u>128,218</u>	<u>116,272</u>
<b>Highways and streets:</b>					
Administration	16,804	1,697,850	1,481,862	-	232,792
Highways and streets	237,850	520,981	863,259	228,164	(332,592)
Street lighting	-	225,661	227,034	-	(1,373)
Other	185,697	-	-	185,697	-
Total highways and streets	<u>440,351</u>	<u>2,444,492</u>	<u>2,572,155</u>	<u>413,861</u>	<u>(101,173)</u>
<b>Sanitation:</b>					
Administration	28,374	1,591,078	1,563,016	37,358	19,078
Solid waste collection	-	657,161	642,444	13,000	1,717
Solid waste disposal	1,250	1,519,968	1,540,787	-	(19,569)
Other	13,503	229,091	139,191	-	103,403
Total sanitation	<u>43,127</u>	<u>3,997,298</u>	<u>3,885,438</u>	<u>50,358</u>	<u>104,629</u>
<b>Health:</b>					
Pest control	-	159,073	151,934	-	7,139
Health agencies	-	187,539	187,539	-	-
Total health	<u>-</u>	<u>346,612</u>	<u>339,473</u>	<u>-</u>	<u>7,139</u>
<b>Welfare:</b>					
Administration and direct assistance	-	62,385	37,793	-	24,592
<b>Culture and recreation:</b>					
Parks and recreation	-	301,419	302,888	805	(2,274)
Library	-	945,876	945,876	-	-
Patriotic purposes	-	2,350	2,370	-	(20)
Other	-	3,500	3,000	-	500
Total culture and recreation	<u>-</u>	<u>1,253,145</u>	<u>1,254,134</u>	<u>805</u>	<u>(1,794)</u>

*(Continued)*

See Independent Auditor's Report.

*SCHEDULE 2 (Continued)*  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2022*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Conservation	-	264,704	184,031	-	80,673
Debt service:					
Principal of long-term debt	-	1,980,953	1,980,955	-	(2)
Interest on long-term debt	-	458,987	459,148	-	(161)
Interest on tax anticipation notes	-	5,000	-	-	5,000
Total debt service	-	2,444,940	2,440,103	-	4,837
Capital outlay	1,518,043	2,482,160	2,411,699	849,627	738,877
Other financing uses:					
Transfers out	-	367,500	367,500	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 2,360,549</u>	<u>\$ 34,465,439</u>	<u>\$ 33,610,792</u>	<u>\$ 1,811,441</u>	<u>\$ 1,403,755</u>

See Independent Auditor's Report.



**SCHEDULE 3**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance*  
*For the Fiscal Year Ended December 31, 2022*

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 12,149,841
Changes:		
Unassigned fund balance used to reduce 2022 tax rate		(700,000)
Amounts voted from fund balance		(1,746,000)
2022 Budget summary:		
Revenue surplus (Schedule 1)	\$ 683,065	
Unexpended balance of appropriations (Schedule 2)	<u>1,403,755</u>	
2022 Budget surplus		2,086,820
Increase in nonspendable fund balance		(87,294)
Decrease in assigned fund balance (non-encumbrance)		<u>50,300</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		11,753,667
<b>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</b>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(465,586)
Elimination of the allowance for uncollectible taxes		40,000
To record lease receivable and deferred inflows of resources not recognized on a budgetary basis		<u>126,470</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u>\$ 11,454,551</u>

See Independent Auditor's Report.

**SCHEDULE 4**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2022**

	Special Revenue Funds				
	Conservation Commission	Sewer Connector Fees	Emergency Medical	Police Detail	Recreation
<b>ASSETS</b>					
Cash and cash equivalents	\$ 114,529	\$ 347,630	\$ 401,964	\$ 198,773	\$ 157,121
Accounts receivable (net)	-	-	490,252	38,468	-
Intergovernmental receivable	-	-	-	-	-
Interfund receivable	690	-	-	-	-
Total assets	<u>\$ 115,219</u>	<u>\$ 347,630</u>	<u>\$ 892,216</u>	<u>\$ 237,241</u>	<u>\$ 157,121</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 10,903	\$ -	\$ 3,798
Accrued salaries and benefits payable	-	-	1,733	-	951
Retainage payable	-	-	-	-	-
Interfund payable	-	99,647	-	-	-
Total liabilities	<u>-</u>	<u>99,647</u>	<u>12,636</u>	<u>-</u>	<u>4,749</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - donations	-	-	-	-	2,727
<b>FUND BALANCES</b>					
Restricted	-	247,983	-	-	-
Committed	115,219	-	879,580	237,241	149,645
Total fund balances	<u>115,219</u>	<u>247,983</u>	<u>879,580</u>	<u>237,241</u>	<u>149,645</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 115,219</u>	<u>\$ 347,630</u>	<u>\$ 892,216</u>	<u>\$ 237,241</u>	<u>\$ 157,121</u>

Special Revenue Funds			Capital Project Funds		Total
Cable TV	Police Forfeiture	Recycling	High Street	Wastewater Treatment Plant	
\$ 766,136	\$ 25,265	\$ 127,671	\$ 6,559,357	\$ -	\$ 8,698,446
-	-	-	-	-	528,720
-	-	-	-	925,037	925,037
-	7,965	-	-	-	8,655
<u>\$ 766,136</u>	<u>\$ 33,230</u>	<u>\$ 127,671</u>	<u>\$ 6,559,357</u>	<u>\$ 925,037</u>	<u>\$ 10,160,858</u>
\$ 137	\$ -	\$ 6,935	\$ -	\$ -	\$ 21,773
1,898	-	-	-	-	4,582
-	-	-	-	201,600	201,600
-	-	-	137,968	716,512	954,127
<u>2,035</u>	<u>-</u>	<u>6,935</u>	<u>137,968</u>	<u>918,112</u>	<u>1,182,082</u>
-	-	-	-	-	2,727
-	33,230	-	6,421,389	6,925	6,709,527
764,101	-	120,736	-	-	2,266,522
<u>764,101</u>	<u>33,230</u>	<u>120,736</u>	<u>6,421,389</u>	<u>6,925</u>	<u>8,976,049</u>
<u>\$ 766,136</u>	<u>\$ 33,230</u>	<u>\$ 127,671</u>	<u>\$ 6,559,357</u>	<u>\$ 925,037</u>	<u>\$ 10,160,858</u>

See Independent Auditor's Report.

**SCHEDULE 5**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2022**

	Special Revenue Funds				
	Sewer		Emergency Medical	Police Detail	Recreation
	Conservation Commission	Connector Fees			
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	111,184	955,894	444,925	138,223
Miscellaneous	2,421	2,220	-	1	17,654
Total revenues	<u>2,421</u>	<u>113,404</u>	<u>955,894</u>	<u>444,926</u>	<u>155,877</u>
<b>EXPENDITURES</b>					
Current:					
Public safety	-	-	536,039	348,317	-
Sanitation	-	99,646	-	-	-
Culture and recreation	-	-	-	-	179,444
Conservation	82,011	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>82,011</u>	<u>99,646</u>	<u>536,039</u>	<u>348,317</u>	<u>179,444</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,590)</u>	<u>13,758</u>	<u>419,855</u>	<u>96,609</u>	<u>(23,567)</u>
<b>OTHER FINANCING SOURCES</b>					
Bond proceeds	-	-	-	-	-
Premium on bond proceeds	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(79,590)	13,758	419,855	96,609	(23,567)
Fund balances, beginning	194,809	234,225	459,725	140,632	173,212
Fund balances, ending	<u>\$ 115,219</u>	<u>\$ 247,983</u>	<u>\$ 879,580</u>	<u>\$ 237,241</u>	<u>\$ 149,645</u>

Special Revenue Funds			Capital Project Funds		
Cable TV	Police Forfeiture	Recycling	High Street	Wastewater Treatment Plant	Total
\$ -	\$ 36,784	\$ -	\$ -	\$ 1,546,243	\$ 1,583,027
-	-	128,840	-	-	1,779,066
365,279	91	-	39,357	2	427,025
<u>365,279</u>	<u>36,875</u>	<u>128,840</u>	<u>39,357</u>	<u>1,546,245</u>	<u>3,789,118</u>
-	1,890	-	-	-	886,246
-	-	133,412	137,968	-	371,026
143,005	-	-	-	-	322,449
-	-	-	-	-	82,011
-	-	-	-	1,539,320	1,539,320
<u>143,005</u>	<u>1,890</u>	<u>133,412</u>	<u>137,968</u>	<u>1,539,320</u>	<u>3,201,052</u>
<u>222,274</u>	<u>34,985</u>	<u>(4,572)</u>	<u>(98,611)</u>	<u>6,925</u>	<u>588,066</u>
-	-	-	5,864,900	-	5,864,900
-	-	-	655,100	-	655,100
-	-	-	6,520,000	-	6,520,000
222,274	34,985	(4,572)	6,421,389	6,925	7,108,066
541,827	(1,755)	125,308	-	-	1,867,983
<u>\$ 764,101</u>	<u>\$ 33,230</u>	<u>\$ 120,736</u>	<u>\$ 6,421,389</u>	<u>\$ 6,925</u>	<u>\$ 8,976,049</u>

See Independent Auditor's Report.

# 2022 Annual Financial Reporting

**SCHEDULE 6**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Fiduciary Net Position**  
**December 31, 2022**

	Custodial Funds					Total
	Taxes	Trust Funds	School Impact Fees	Escrows	Town Clerk Fees State Portion	
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ 62,038	\$ 493,127	\$ 285,777	\$ -	\$ 840,942
Investments	-	1,017,091	-	-	-	1,017,091
Intergovernmental receivables	15,861,278	-	-	-	-	15,861,278
<b>Total assets</b>	<b>15,861,278</b>	<b>1,079,129</b>	<b>493,127</b>	<b>285,777</b>	<b>-</b>	<b>17,719,311</b>
<b>LIABILITIES</b>						
Due to:						
Hampton School District	10,526,276	-	-	-	-	10,526,276
Winnacunnet Cooperative School District	5,335,002	-	-	-	-	5,335,002
<b>Total liabilities</b>	<b>15,861,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,861,278</b>
<b>NET POSITION</b>						
Restricted	\$ -	\$ 1,079,129	\$ 493,127	\$ 285,777	\$ -	\$ 1,858,033

See Independent Auditor's Report.

**SCHEDULE 7**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**Custodial Funds**  
*Combining Schedule of Changes in Fiduciary Net Position*  
*For the Fiscal Year Ended December 31, 2022*

	Custodial Funds					Total
	Taxes	Trust Funds	School Impact Fees	Escrows	Town Clerk Fees State Portion	
<b>ADDITIONS</b>						
Contributions	\$ -	\$ 50,524	\$ 103,498	\$ 61,791	\$ -	\$ 215,813
Investment earnings	-	12,785	229	823	-	13,837
Change in fair market value	-	(98,717)	-	-	-	(98,717)
Tax collections for other governments	39,269,743	-	-	-	-	39,269,743
Collection of motor vehicle fees for State	-	-	-	-	1,189,062	1,189,062
Total additions	<u>39,269,743</u>	<u>(35,408)</u>	<u>103,727</u>	<u>62,614</u>	<u>1,189,062</u>	<u>40,589,738</u>
<b>DEDUCTIONS</b>						
Payments of taxes to other governments	39,269,743	-	-	-	-	39,269,743
Payments for trust purposes	-	5,300	-	-	-	5,300
Payments for escrow purposes	-	-	-	69,161	-	69,161
Payments of motor vehicle fees to State	-	-	-	-	1,189,062	1,189,062
Total deductions	<u>39,269,743</u>	<u>5,300</u>	<u>-</u>	<u>69,161</u>	<u>1,189,062</u>	<u>40,533,266</u>
Change in net position	-	(40,708)	103,727	(6,547)	-	56,472
Net position, beginning	-	1,119,837	389,400	292,324	-	1,801,561
Net position, ending	<u>\$ -</u>	<u>\$ 1,079,129</u>	<u>\$ 493,127</u>	<u>\$ 285,777</u>	<u>\$ -</u>	<u>\$ 1,858,033</u>

See Independent Auditor's Report.



**PLODZIK & SANDERSON**

Professional Association/Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Independent Auditor's Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hampton, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of Hampton's basic financial statements, and have issued our report thereon dated October 16, 2023.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Town of Hampton's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hampton's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Hampton's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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 or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Town of Hampton's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 16, 2023  
Concord, New Hampshire

  
PLODZIK & SANDERSON  
Professional Association





**PLODZIK & SANDERSON**

*Professional Association/Certified Public Accountants*

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**REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**Independent Auditor's Report**

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Town of Hampton's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Town of Hampton's major federal programs for the year ended December 31, 2022. The Town of Hampton's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Hampton complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Hampton and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Hampton's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town of Hampton's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Hampton's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting

***Town of Hampton  
Report on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance Required by the Uniform Guidance***

from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Hampton's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of Hampton's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of Hampton's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hampton's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Report on Internal Control Over Compliance***

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

October 16, 2023  
Concord, New Hampshire

  
PŁODZIK & SANDERSON  
Professional Association

***SCHEDULE I  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2022***

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified opinions on governmental activities, each major fund, and aggregate remaining fund information.

Internal control over financial reporting:

- Material weakness(es) identified?      yes   X   no
- Significant deficiency(ies) identified?      yes   X   none reported
- Noncompliance material to financial statements noted?      yes   X   no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?      yes   X   no
- Significant deficiency(ies) identified?      yes   X   none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?      yes   X   no

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:           \$750,000          

Auditee qualified as low-risk auditee?      yes   X   no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**NONE**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**NONE**

# 2022 Annual Financial Reporting

**SCHEDULE II**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended December 31, 2022*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed Through the State of New Hampshire Department of Safety				
State and Community Highway Safety	20.600	N/A	\$ -	\$ 35,848
<b>U.S. DEPARTMENT OF TREASURY</b>				
Passed Through the State of New Hampshire Governor's Office for Emergency Relief and Recovery				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	00FRF602PH0206A	-	45,887
<b>U.S. DEPARTMENT OF TREASURY</b>				
Passed Through the State of New Hampshire Department of Environmental Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	CW-334195-02	-	45,301
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through the State of New Hampshire Department of Safety				
Hazard Mitigation Grant	97.039	23PDM19 4393	-	8,000
Homeland Security Grant Program	97.067	23HS20SHTR	-	2,735
<b>DIRECT FUNDING</b>				
<b>U.S. DEPARTMENT OF COMMERCE</b>				
Office for Coastal Management	11.473	N/A	-	146,613
<b>U.S. DEPARTMENT OF JUSTICE</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	259,377
<b>U.S. DEPARTMENT OF TREASURY</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,092,687
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 1,636,448</b>

The accompanying notes are an integral part of this Schedule.

**TOWN OF HAMPTON, NEW HAMPSHIRE**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Town of Hampton under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Hampton, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Town of Hampton.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

The Town of Hampton has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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## *Report of the Assessing Department*

The Assessing Department is continuing our goal of ensuring fair and equitable assessments for the Town.

The Assessing Department offers many helpful tools to our residents as well as to the general public, which are available in person at our department or online. The Town's Assessing Data is available through the Town's web site [www.hamptonnh.gov](http://www.hamptonnh.gov) or through Vision appraisal at [www.vgsi.com](http://www.vgsi.com). The Town's tax maps are also available online through [www.caigisonline.net/HamptonNH/](http://www.caigisonline.net/HamptonNH/) allowing the public access to an array of town maps, Assessing data and other helpful information. In addition, this site allows us to share parcel data enabling homeowners and real estate professionals to query, browse, report, and print maps from their own computers. This easy-to-use online GIS supports a variety of municipal functions, provides a platform for police and school collaboration and creates a connection between town government, local businesses and communities.

The Assessing Department consists of multiple staff members from Municipal Resources Inc., the department is available to assist and answer any questions you may have regarding property information, tax maps and any available credit and exemption programs.

In 2023, the Town saw a continued growth in new development both along Hampton Beach as well as throughout the town. The Town's area home prices continued to see growth due to a strong appreciating real estate market along the seacoast.

The Town's total parcel count for 2023 was 10,158 consisting of 9,818 taxable parcels and 340 exempt parcels. Of those 9,818 taxable parcels, approximately 79% of those consist of residential type properties and approximately 11% consist of commercial/industrial properties. There are 345 undeveloped residential parcels consisting of approximately 606 acres and approximately 29 acres of undeveloped commercial/industrial land. In addition, the Town has approximately 885 acres of land currently enrolled in current use and/or conservation easements.

On the following pages you will find information including an illustration of the tax rate comparisons from 2023 and 2022, followed by a breakdown of the town's 2023 total valuation including an itemized list of all properties relative to their respective land use codes. Finally, we have also included a side-by-side comparison of the 2023 and 2022 tax rates, as well as valuations, appropriations, revenues, exemptions and credits.

In closing, I would like to thank the Town Manager and the Board of Selectmen for their continued support as we continue our goal of improving the operations of the Assessing Department so we may better serve the citizens of Hampton in the future.

Respectfully Submitted,  
Edward Tinker, CNHA  
Contract Assessor  
Municipal Resources Inc.

## Where Do Your Property Tax Dollars Go?

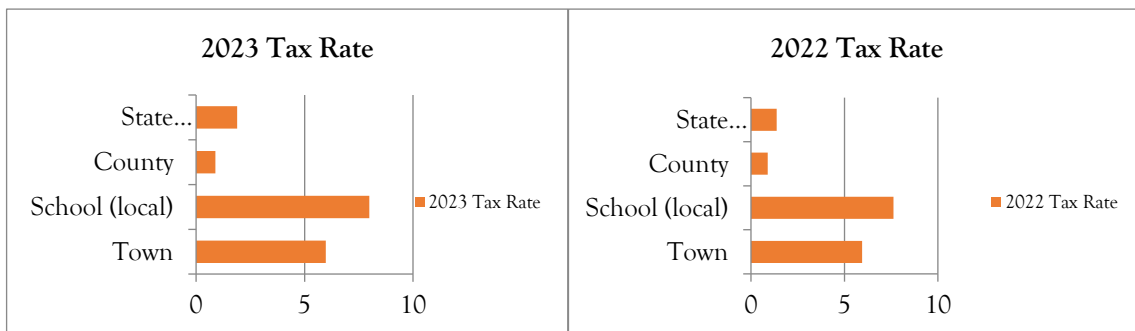
As you know, the State of New Hampshire and its municipalities fund local government and public education, in large part, through the property tax system. The “Property Tax System” is based on the development of an opinion of fair market value for all properties. Fair market value is the price at which a willing buyer and seller, both knowledgeable about real estate and under no duress, agree to transfer real estate from one to the other.

It should also be noted that the budget allows the town to operate on a day-to-day basis as well as fund improvements like infrastructure and road maintenance which provides a better quality of life for its residents. It also allows us to maintain high quality Police, Fire and Emergency Response Services that are available to residents on a 24/7 basis.

Below are two charts showing the comparison of tax rates similar to prior years, the Town has made every effort to minimize the 2023 expenditures in a continuing effort to ease the local tax burden on its residents.

As a taxpayer you should also be aware that the determined tax rate is applied to your property based on a rate relative to every \$1,000 of assessed value or \$16.75 per \$1,000 of assessed value. For example, a \$400,000 home would result in a tax bill of \$6,700.00 calculated as follows: ( $\$400,000 \times 0.01675$ ) or ( $400 \times \$16.75$ )

Illustration of Tax Disbursements



### 2023 Tax Rate Breakdown

State Education	1.89
County	0.89
School (Local)	7.99
Town	5.98
<b>2023 Tax Rate</b>	<b>\$16.75</b>

### 2022 Tax Rate Breakdown

State Education	1.38
County	0.89
School (Local)	7.62
Town	5.95
<b>2022 Tax Rate</b>	<b>\$15.84</b>



2023 Breakdown of Property Valuations

Property Description	Count	Assessed Valuation	% of Total Valuation
Total Valuation	10,158	\$4,226,861,900	100.00%
<u>Exempt Properties</u>	<u>340</u>	<u>\$245,355,800</u>	<u>5.80%</u>
Total Taxable Properties	9818	\$3,981,506,100	94.20%
Less Exemptions (Elderly, Blind, Disabled, Etc.)		\$28,207,100	0.67%
Total Taxable Valuation		\$3,953,299,000	93.53%

Property Description	Count	Assessed Valuation	% of Total Valuation
Single Family Homes	5147	\$2,300,857,300.00	54.43%
Mobile Homes	447	\$22,185,200.00	0.53%
Residential Apartments	95	\$86,907,600.00	2.06%
Residential Condos	3124	\$919,352,800.00	21.75%
Residential Vacant	339	\$31,218,100.00	0.74%
Conservation Lands	8	\$50,600.00	0.00%
Current Use Lands	32	\$46,500.00	0.00%
<u>Total Residential Properties</u>	<u>9192</u>	<u>\$3,360,487,900.00</u>	<u>79.51%</u>
Commercial	579	\$413,847,216.00	9.79%
Industrial	35	\$28,792,200.00	0.68%
Commercial/Industrial Vacant	9	\$4,849,100.00	0.12%
<u>Total Commercial Properties</u>	<u>626</u>	<u>\$447,448,516.00</u>	<u>10.59%</u>
<u>Utilities</u>	<u>15</u>	<u>\$173,399,500.00</u>	<u>4.10%</u>
Total Taxable Properties	9782	\$3,981,506,100.00	94.20%

Breakdown of all 2023 Town of Hampton Tax Rates

2023 Town of Hampton Tax Rates					
	Town Tax 1000	Precinct Tax 2000	Partial Precinct 3000	Utility Tax 4000	Utility Precinct 5000
Town	\$5.98	\$5.98	\$5.98	\$5.98	\$5.98
County	\$0.89	\$0.89	\$0.89	\$0.89	\$0.89
School (Local)	\$7.99	\$7.99	\$7.99	\$7.99	\$7.99
School (State)	\$1.38	\$1.38	\$1.38	X	X
Precinct	X	\$0.83	X	X	\$0.83
Precinct Exempt	X	\$0.07	\$0.07	X	\$0.07
Total Tax Burden	\$16.75	\$17.65	\$16.82	\$14.86	\$15.76

## Departmental Reporting

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### 2-Year Tax Rate Comparison

	<u>2023</u>	<u>2022</u>
Median Assessment Ratio	0.63% Est.	0.68% Est.
Gross Taxable Valuation:	\$3,981,506,100.00	\$3,951,561,800.00
Less Exemptions:	\$28,207,100.00	\$29,489,700.00
Net Assessed Valuation:	\$3,953,299,000.00	\$3,922,072,100.00
Net Precinct Valuation:	\$960,801,400.00	\$946,888,300.00
Total Town Appropriations:	\$23,636,031.00	\$23,356,856.00
Less Revenue & Credits:	\$ (19,406,757.00)	\$ (4,550,356.00)
Local Education Appropriations:	\$31,596,822.00	\$29,872,437.00
State Education Appropriations:	\$7,156,310.00	\$5,180,087.00
County Tax Appropriations:	\$3,500,870.00	\$3,496,415.00
<b>Total Appropriations:</b>	<b>\$65,890,033.00</b>	<b>\$57,355,439.00</b>
War Service Credits:	\$751,600.00	\$834,100.00
Overlay:	\$499,503.00	\$512,325.00
Less Shared Revenues:	\$0.00	\$0.00
<b>Property Taxes to be Raised:</b>	<b>\$66,623,401.00</b>	<b>\$61,905,795.00</b>
Less War Service Credits:	\$ (751,600.00)	\$ (834,100.00)
Precinct Taxes to be raised:	\$733,368.00	\$720,804.00
<b>Gross Property Taxes:</b>	<b>\$66,605,169.00</b>	<b>\$61,792,499.00</b>
Municipal Rate:	\$5.98	\$5.95
Schools: Town Rate:	\$7.99	\$7.62
Schools: State Rate:	\$1.88	\$1.38
County Rate:	\$0.89	\$0.89
Town Tax Rate:	\$16.75	\$15.84
Precinct Tax Rate:	\$17.65	\$16.74
Partial Precinct Tax Rate:	\$16.82	\$15.91
Utility Tax Rate:	\$14.86	\$14.46
Utility Precinct Tax Rate:	\$15.76	\$15.36

*Report of the Building and Code Enforcement Department*

The Building and Code Enforcement Department had another exceptionally busy year issuing 1950 permits and performing 2330 inspections. With the addition of the Short-Term Rental Ordinance, Rental Inspector Paul King issued 153 Certificates of Rental Occupancy. The Department also saw the hiring of Office Manager Heather Tilbury who added a bright first point of contact and took the position to another level of efficiency and professionalism.

In May of 2023, the Department went to a 100% on-line application process which has moved us along into the new world of permitting and inspection tracking and has expedited the permitting process for homeowners, contractors and tradesmen. I would like to thank the staff for successfully completing this transition and the residents for their patience during the implementation of this program.

We anticipate 2024 to be another busy year with new projects ready to begin and more in the works as the Town moves forward through the next decade. The Department continues to be a resource for the community and strives to provide exceptional customer service at all levels with an open-door policy and punctuality of inspections.

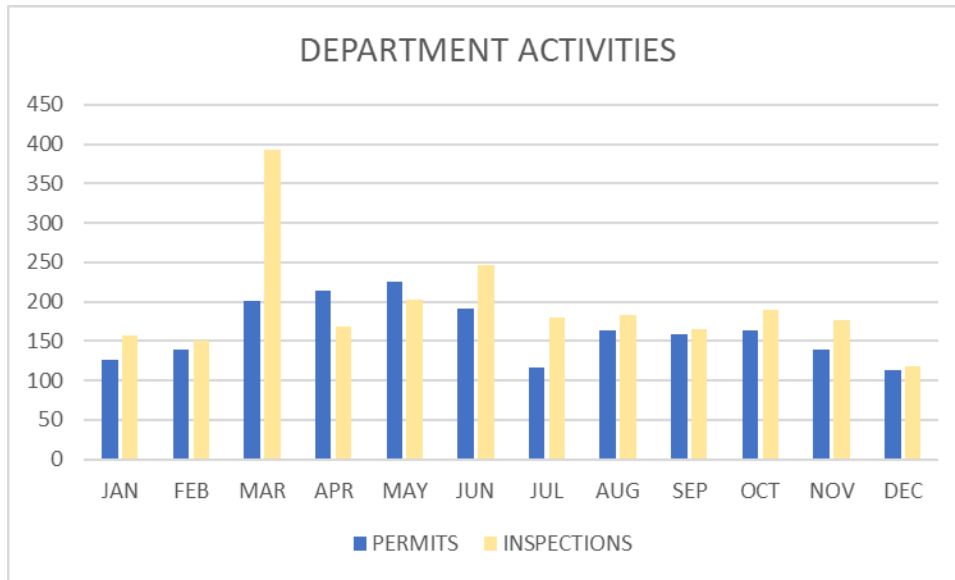
The Department acts as Zoning Administration and processed 52 applications, including the Vertex Cell Tower which required numerous meetings. The input from the public was crucial in the process and is much appreciated.

It has been a pleasure to be a part of an ever-growing community for the past two years and I would like to thank the Town Manager and the Board of Selectmen for their continued support as we move the department into 2024.

Respectfully Submitted,

Gregory S. Arvanitis  
Building Inspector

*Building and Code Enforcement Department Activities*



## *Report of the Cemetery Department*

The Town's Cemeteries are supervised and controlled by the Office of the Town Manager with day-to-day operations and oversight performed by the Cemetery Superintendent.

The Cemetery staff that oversees and maintains the High Street Cemetery ensures that those who are laid to rest there and their families are treated with dignity and respect. They also work diligently to maintain and preserve the grounds, graves, monuments, markers and stones. The Cemetery staff once again assisted with National Wreaths Across America Day, to remember and honor our veterans by laying wreaths on their graves.

Through the year 1901, all the cemetery records for the Town have been published and are readily available at the Lane Memorial Library. Records of the High Street Cemetery are available in the High Street Cemetery Superintendents' office.

### **High Street Cemetery**

This cemetery is located on Map 145, Lot 14 at 140 High Street. It is the one operating cemetery in Town and contains 26 acres. The cemetery continues to be plagued by waterline issues, many of which are in poor condition, and we experienced eighteen (18) water breaks in 2023. We thank the Public Works Department for helping us with the repair work.

In 2023, there were 42 burials and a total of \$54,000 was received on the sale of burial lots.

We are waiting for the High Street Project to be completed before we install a new fence and plant trees.

### **Ring Swamp Cemetery**

This cemetery is located on Map 191, Lot 39 between 61 and 75 Park Avenue. The Ring Swamp Cemetery contains the burial sites of 27 Revolutionary War Soldiers and one War of 1812 soldier. Many of the individual monuments, some of which are 220 years old, are in poor condition; the Historical Society has been cleaning the stones. There are also many missing monuments in need of replacement on individual burial sites.

### **J. Freeman Williams Cemetery**

This cemetery is located on Map 172 between 220 and 222 Drakeside Road. The monuments were removed sometime in the past and their whereabouts are unknown. We know who is interred within the cemetery and suitable monuments will need to be obtained.

### **Batchelder Cemetery**

This cemetery is located on Map 102, Lot 3, Sage Drive off Mary Batchelder Road and has stones dating from 1823-1900. A total of 12 burial sites exists in the cemetery.

### **Pine Grove Cemetery**

This cemetery is located on Map 191, Lot 11 between 183 and 205 Winnacunnet Road and has stones dating back to 1680. One of the oldest cemeteries in New Hampshire, Pine Grove Cemetery was in use for 150 years and has some 200 remaining markers.

## Departmental Reporting

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The Town also supervises and performs maintenance as required on five additional cemeteries within the boundaries of Hampton. All work is subject to appropriation by Town Meeting or by use of reserve funds.

Elkin's Cemetery - Map 67, Lot 1 at 298 Exeter Road

Bride Hill Cemetery - Map 7, Lot 6 between 712 and 716 Exeter Road

Ye Old Neighborhood Cemetery - Map 37, Lot 2 at 447 Exeter Road

Shaw Family Cemetery - Map 215 across from 158 Lafayette Road

Sanborn/Brown Family Cemetery - Map 23, Lot 4-30 at 10 Gale Road

Thank you to our employees for the outstanding work that they perform in maintaining our cemeteries and a thank you to the community for the equipment provided. We will continue working on a 5 and 10-year plan for the maintenance and beautification of the cemeteries. Thank you to our citizens and taxpayers for their continuing support.

Respectfully submitted,

Julie E. Glover

HR/Administrative Services Director

*Report of the Department of Public Works*

The Department of Public Works (DPW) is pleased to submit our annual report for the year 2023. This year has put our workload into perspective, balancing our lack of staffing with townwide needs. However, I am happy and proud to report on what we have accomplished and would like to say thank you to our wonderful employees, the Town Manager, Town Departments, Boards and Residents for supporting our department and our people.

The DPW began 2023, as we normally do, preparing for the ice and snow, (lately it seems there is a lot more ice than snow). There were 14 different call-ins for salting and plowing, keeping the crew on their toes and missing sleep! We also spent the first quarter preparing for the start of road work, excavation permit and all the “outdoor” work that needs to get done. Throughout the year we released bids and request for proposals for road salt, ADA and Building Improvements at the DPW facility, Line Striping and Pavement Markings, Landscape Maintenance, Paving, the High Street Improvements Project, Brush Grinding and Chipping, Solid Waste Disposal, Recycling Waste Disposal, Chemicals for the Wastewater Treatment Plant (WWTP), Landfill Monitoring, Removal of Construction and Demolition Debris, Trash and Recyclable Hauling, Engineering Services, Snow Plowing and Pavement Management Consulting Services. We placed the orders for the new 6-Wheeler (with plow and wing) and sludge truck that was approved at the 2023 Town Meeting and received our backhoe and 6-wheeler that were approved the previous year.

We continued to collect the trash and recycling seven days a week throughout the summer and our Beach Crew was in full swing keeping the beaches and parking lots clean. This year our Beach Crew was a team of seven led by our returning beach crew supervisor and they all did a fantastic job sharing the responsibilities and getting the work done. The desperately needed DPW breakroom and bathroom improvements were completed in the spring and construction finally began on the High Street Improvements in late summer. Final design of the Kings Highway Drainage Improvements got under way as did the design for the Phase II WWTP upgrades and Bicentennial Wall.

In summary of 2023, we offer the following:

**High Street Improvements**

As was planned, the piping materials for the improvements were put out to bid ahead of construction to assure pricing and availability once a contractor was on board. Although we got off to a slightly later start than we had hoped, in late summer of 2023, N. Granese & Sons was awarded the construction contract and with approximately 6,400 linear feet of sewer pipe, 24 sewer manholes, 2,700 linear feet of drainage pipe, 13 catch basins, associated fittings and cleanouts, we wrapped up work in December for the year.



*Sewer Pipe Installation by N. Granese & Sons along High Street*

## Departmental Reporting

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We are looking forward to resuming work in spring 2024 to complete the sidewalk improvements including the ADA accessibility changes at the Mill Road and High Street intersection and repaving all of High Street.

### **Kings Highway Drainage Improvements**

Within coastal areas there is an increased risk for flooding. As part of the Town's plans for Coastal Resiliency and to provide recovery from today's coastal hazards and reduce risk by outlining the path for sustainable efforts in the long term, we have been working with local and regional partners to address how the Town can implement solutions that are adaptive and valuable to address sea level rise and climate change.

With the award of \$2,000,000 through the NHDES Coastal Flood Risk Infrastructure Grant (CFRING) program and the approval of the additional funding at 2023 Town Meeting, the final design for the drainage improvements in the Kings Highway, Green Street, Gentian Road and Meadow Pond Road neighborhood is underway.

The design incorporates a drainage pump station, replacing the outlet to Meadow Pond, constructing new drainage pipes and structures to help alleviate the ongoing flooding concerns in this neighborhood.

### **Wastewater Treatment Plant Phase II Upgrades**

In 2017, the Town completed a Wastewater Facilities Plan that identified over 35 million dollars of upgrades broken into High, Medium and Low Priorities that are necessary for the successful operation of the Town's WWTP.

These priorities were then broken into phases with Phase I completed in 2022.



*WWTP Chlorine Contact Chamber*

The preliminary design and value engineering for Phase II is underway with improvements that include: a new septage receiving area, grit pumping station, screening and grit building upgrades, primary clarifier mechanisms and tank repairs, new piping and valves in the valve put, primary sludge grinder and pumps, RAS and WAS pumping, sludge thickening, sludge dewatering, sludge storage, secondary clarifier motors, upgrades to the chlorine contact tanks and general site items including repaving, replacing older piping, yard hydrants and a new potable water line.



### **Bicentennial Wall**

With the passing of the Bond Article at the 2023 Town Meeting, the final design of Bicentennial Wall was completed. It also came to the department's attention that there was potential FEMA funding that may be available to the Town to cover up to 75% of the project's cost. A Letter of Intent was submitted to FEMA at the end of 2023, and we are waiting patiently to hear if the project will be selected for a full application. It was decided with the Board of Selectman that we would wait on construction of the wall until we understood the options for this funding. The Department will move forward with the project as soon as the final funding sources are identified.



*Bicentennial Wall*

### **Roadway Paving**

In 2023, Pike Industries Inc. completed the Town's paving projects. This included Acadia Avenue (from Thorwald Avenue to Hemlock Street), Mary Batchelder Road (from Timber Swamp Road approximately 2,300 feet), Timber Swamp Road (from Exeter Road to Summerwood Drive), Winnacunnet Road (from Rings Terrace to Ocean Boulevard) and the wearing course for Saint Cyr Drive and the easterly section of Falcone Circle. Due to additional infrastructure repairs that were needed, the Town worked with Aquarion Water Company and Jamco Excavators to reclaim and install the base pavement on George Avenue and Emery Lane after new water and drainage improvements were completed.

### **Household Hazardous Waste Collection**

With a default budget for 2023, only one Hazardous Waste Collection event was held. The May 20, 2023, event was well attended with 335 containers being properly disposed of. We are hopeful that the budget will pass in 2024 and two events will resume.



### **NDPES MS4 Permit**

The National Pollution Discharge Elimination System (NPDES) MS4 permit requires that an annual report be submitted each year. The fifth permit year annual report was submitted to the Environmental Protection Agency (EPA) in September. This report included updates to the asset inventory, asset mapping and asset maintenance as well as our yearly activities related to protecting water quality. The focus of our efforts during permit year 5 (which ran from July 1, 2022, through June 30, 2023) was to continue with a public education program promoting actions that citizens can take to improve water quality. This included "tips" and "what to do" on proper fertilization methods and disposal of leaf and yard waste, picking up after their pets, the effectiveness of rain gardens and the proper maintenance of septic systems.

The Department also continues to work to better categorize and distinguish all stormwater discharge points and to identify and prioritize those points that require more intensive inspection and sampling under MS4 requirements. The Department worked closely with the

## Departmental Reporting

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Planning Department to track and account for post-construction reports for O&M activities for projects approved by the Planning Board. The Department has identified town-owned properties that could potentially provide an opportunity for retrofit and implementation of water quality BMP improvements.



*Drainage Outfall*

The Town is also required under our Multi-Sector General Permit (MSGP) (which addresses contamination from sewer and stormwater mixing) to assure that there is no negative impact to downstream natural resources from our DPW and WWTP facilities. We implemented our Illicit Discharge Detection and Elimination Program, that identifies possible pollution sources, looks at potential causes and then implements solutions to eliminate any problems. We are pleased to report that the Town has not had any sanitary sewer overflow (SSO's) this year. The Town continues to be an active member of the Seacoast Storm Water Coalition (SWCW), which has been instrumental in collaborating on projects and permit requirements and ensures cost effective permit compliance for each participating community.

### **Asset Management**

The Department utilizes an asset management system for permit tracking and a work order system. Permit tracking includes excavation, driveway, sewer connection and sewer disconnection permits. The work order system is used to record, track and complete service requests and work orders. In 2023, the Department issued 77 Excavation Permits, 52 Sewer Connection Permits, 12 Sewer Disconnection Permits and 84 Driveway Permits. The Department also answered calls and emails related to 365 Service Requests and 381 Work Orders. This work includes but is not limited to investigating drainage and sewer concerns, pump repairs, sign replacements or needs, light repairs, trash and recycling collections, building needs, pothole or pavement repairs and tree removal.

The Department's Asset Management system includes our "horizontal assets" such as drainage and sewer pipes, utility structures and allows for mapping and tracking of services. For example, each time a catch basin is inspected or cleaned, the information is collected in our Asset Management Software. In 2023, with a grant from NHDES we have started to incorporate our "vertical assets" to include the Town's Pump Stations and Wastewater Treatment Plant. This information will assist the Department in tracking maintenance and replacement costs and will be used as a tool in the development of the Town's Capital Improvement Plans and future funding requests. The Department is also looking to expand our asset management to include signage, sidewalks and roadways.

### **Highway Operations**

We like to say our Highway Division is often thought of when talking about work required from the "ground" up. However, they are tasked with so much more. Not only are they repairing potholes, filling roadway shoulders, or replacing signs, but they are also responsible for leaf

collection, collection of Christmas trees after the Holidays, setting up and breaking down the polling locations and helping with small building repairs. They lead the snow removal activities (or any cleanup mother nature throws our way such as the sand, rocks and debris) and are responsible for day and night calls to make sure our roadways are safe and passable including the removal of trees and limbs.

The Division is responsible for putting out and taking in all the public trash collection barrels, street sweeping and working with the Beach Crew to clean up debris and litter not only at the beach but throughout town. Again, this year, the Division was challenged by an extreme shortage of staff - most of the year less than half of the positions filled. However, they worked diligently to accomplish their tasks while also helping with trash and recycling collection, assisting other divisions within the DPW and other departments throughout town.



*Highway Department Removed Tree Across Winnacunnet Road*

### **Sewer and Drain Operations**

The Sewer and Drain Division is known for taking care of the things from the “ground” down. In reality, they are responsible for keeping our sewer and our drains flowing and using some of the division’s largest equipment to maintain the Town’s infrastructure.

The Division inspects infrastructure for structural integrity, helps clear easements for future maintenance, assists with snow removal and provides underground utility locations whenever anyone proposes to “dig” within our public ways. In 2023, over 622 underground utility locations were completed.

The Division completed 82 sewer construction inspection, cleaned 16,426 LF of sewer line, responded to 2 sewer back-ups, repaired 6 structures, and completed 257 sewer manhole inspections and replaced 35 LF of piping. In addition, they cleaned 190 catch basins, cleaned 2,034 LF of drain line, repaired 2 drainage structures, repaired 45 LF of piping and cleared 950 LF of brush over easements.

The Division oversaw the installation of a new infiltration system to help alleviate flooding on George Street and the replacement of the sewer manhole that receives the sewer flow from the Sun Valley Pump Station.



*Sewer Manhole Repair*

The Division also helped to fill in the staffing shortages by helping with trash and recycling collection, also assisting other divisions within DPW as well as other departments throughout town. This year, the Division was instrumental in the successful construction of the High Street Improvements to date! They brought their knowledge and experience to the jobsite every day to

## Departmental Reporting

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provide oversight and assistance to the contractor and our engineers. Watching the team work on a project of this size is humbling and shows the dedication of our employees to this Town.

### Wastewater Operations

As a reminder to all our residents and businesses in town, please **DO NOT FLUSH WIPES!** While the packages may say that the wipes are disposable, they do not breakdown in the piping system. They cause our wastewater pumps and systems to clog and eventually fail. They also have the potential to clog your pipes leading to your homes and businesses as well.

The National Pollution Discharge Elimination System (NPDES) Permit issued by the EPA for the WWTP went into effect in March of 2021. We have continued to work with the EPA and NHDES to discuss some of the challenges with the new permit including the levels of copper in our wastewater system.



*“Wipes” clogging the Church Street Pump Station*

In 2023, we completed a pilot program to add chemicals to our wastewater system to determine if the required copper limits could be reached and if the addition of the chemicals would be a feasible and economical solution. Unfortunately, the pilot program was not successful, and the Town will be required to look at other options. There will be a request at the 2024 Town Meeting to accept \$100,000 from NHDES CWSRF to look at the relocation of the Town’s WWTP outfall to potentially provide greater dilution to the discharge stream, thus allowing higher discharge limits.

Overall, the amount of wastewater processed this year was 897 million gallons compared to 751 million gallons in 2022. The amount of wet sludge transported to the WM Rochester landfill was 2,474 tons, in 2022, there were 2,711 tons transported.

The amount of septage received at the plant was 4,207,250 gallons, in 2022, there was a total of 2,779,500 gallons. This increase was due to surrounding areas needing disposal options. The good news is that this increased septage generates income for the Town.

### Solid Waste and Recycling



In 2023, the Town disposed of 7,551 tons of solid waste and 2,081 tons of recycling materials. Last year we disposed of 7,491 tons of solid waste and 2,130 tons of recycling. The total disposal this year is approximately 10 tons more than last year. In 2023, we had 91,254 trips over the scale at the entrance to the Transfer Station which is 3.6% less than 2022. The busiest day of the year was November 5th with 812 vehicles over the scale.

In 2023, the Department put out new bids for trash and recycling hauling and processing. As rates continue to increase, we will continue to look at ways to reduce the overall costs for trash and recycling disposal.

The Town continues to work with HELPSY to offer FREE curbside pick-up of clothing and household textiles for residents. Anything you can wear, sleep in, or dry yourself off with is accepted! This year residents recycled and diverted 12,327 lbs. of textiles from landfills!

For FREE curbside pick-up of clothing and household textiles for residents. Pickups will happen weekly on Sundays. Residents can [schedule a pickup online](#).

As a reminder to all, please check the Town's website or call the Department if you are not sure if something can be recycled.

“Keep it Simple”: Aluminum cans, plastic bottles, glass, dry paper, and cardboard - these are recyclable items. Plastic bags, chest waders, strings of Christmas lights and wet cardboard are not recyclable and are not to be put in recycling carts. The Department wants to remind residents to please remember that the recycling needs to be LOOSE and your lids closed.



Food waste can be brought to the Transfer Station to be composted by Mr. Fox and textiles, books and clothing can all be donated. The less that we produce - the less waste and recycling we need to dispose of.

### **Vehicle Maintenance/New Equipment**

The Vehicle Maintenance Division took delivery of the new 2024 Western Star 6-wheel truck with plow and wing and the Cat Backhoe 420XE that were both approved at the 2022 Town Meeting. We have placed our orders for the new 2024 Mack 6-wheel truck with plow and wing as well as the sludge truck that was approved at 2023 Town Meeting that should arrive in spring of 2024.

The Division recorded over 330 service and maintenance records including 70 state inspections, 23 oil changes, prepared, and maintained our snow removal and trash and recycling collection fleet, and completed numerous brake, transmission, engine, tire and general repairs. With only two staff assigned to the department's fleet of vehicles and hundreds of pieces of equipment as well as serving other departments, it is quite the accomplishment!

### **Employees**

Once again it has been an interesting year for staffing in the Department. Ending the year with 7 out of 45 positions vacant, we continue to remain positive that there will be new employees interested in working for the Department of Public Works in the new year, if you are interested, please contact us at [www.hamptonnh.gov/jobs.aspx](http://www.hamptonnh.gov/jobs.aspx)

## Departmental Reporting

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We will continue to do our best to provide the services our community has come to know and prioritize our work to keep getting it done. With such a shortage of staff we are proud of all the teamwork here at the Department of Public Works and with our partners across the state.

There were no retirements in 2023, however there were three employees who left for other opportunities. Like many other towns and departments, with the unfilled positions of 2022 that continued well into 2023, we struggled to bring in applicants.

However, we were very fortunate to welcome 4 new employees to our team. We welcomed Brandon Flanders (Highway), Michael Farrell (Highway), Caitlin Duehart (Transfer Station) and Bradley Swan (WWTP) to our DPW family.

The Department of Public Works is already looking forward to 2024 with the completion of High Street, the Kings Highway drainage improvements, Coastal Resilience Flood Grant opportunities, townwide drainage projects and enough work to keep us busy all year long! We look to share our positive attitudes and desire to be efficient and support each other throughout the year. We again thank you - for your continued support.

Respectfully Submitted,

Jennifer L. Hale, PE  
Director of Public Works

Joseph W. Lynch, PE  
Deputy Director of Public Works



## *Report of the Fire Rescue Department*

Hampton Fire Rescue provides a broad range of services to the community, including fire suppression, emergency medical care, marine rescue, fire prevention, fire investigation, public education and hazardous materials response. Our fifty members protect the lives of nearly 16,500 Hampton residents, tens of thousands of visitors and over \$5.85 billion worth of property.

### **Personnel**

On March 6, Fire Alarm Operator (FAO) Supervisor Brian Chevalier retired after nearly 24 years of service to the Town and over 35 years as a public safety dispatcher. We wish Brian a healthy and happy retirement.

On March 24, FAO Cassandra Leavitt was appointed FAO Supervisor.

On April 14, Connor Chisholm was hired as a FAO to replace the recently retired FAO Chevalier. FAO Chisholm comes to us from the Rockingham County Sheriff's Office. FAO Chisholm is a veteran of the US Army.

On June 28, FF Craig Magner retired after having served the Town as both a firefighter and special police officer. He leaves with our well wishes.

On November 9, Anastasia St. Pierre was hired as a FF/AEMT. She comes to us with experience in private EMS and the Ossipee Corners Fire Department.

On December 4, Joseph Polcari was hired as a FF/Paramedic. He comes to us with experience in private EMS and the East Kingston Fire Department.

On December 18, FF/Paramedic Jeremey Timson was promoted to EMS Officer.

### **Training and Education**

Training is an ongoing effort at Hampton Fire Rescue. Our members logged over 8,000 training hours in 2023. This includes AEMT and Paramedic refresher training, AEMT initial training for several newly hired firefighters and paramedic training for one firefighter. Shift level training includes basic and advanced firefighting and rescue skills. EMS, SCBA and air management, search and rescue, vehicle extrication, hose and streams, ladders, hydraulics, pumping, driving, response operations, self-rescue and safety are but a few of the areas covered. All shifts and had least one probationary firefighter this year which causes the entire shift to refresh their basic skills while training new firefighters. Throughout the year, we host training for Hampton and other fire, EMS and police personnel.

In January, we hosted APCO (Association of Public Safety Telecommunications Officials) Public Safety Telecommunicators 1 which was attended by 15 dispatchers including three from Hampton Fire Rescue and two from Hampton Police.

In February we hosted a Fire Dynamics class offered by the New Hampshire Fire Academy.

February and March saw us conduct annual Ice Rescue training.

We hosted the March meeting of the Seacoast Chief Fire Officers Mutual Aid District.

## Departmental Reporting

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In May, FPO Matthew Newton attended the New England Fire Investigation Seminar.

In July and August, FFs Bryce Parker, Rob Benting and Nick Sullivan completed the AEMT program. This is a 350-hour program that allows pre-hospital providers to operate at an advanced level. It is the required standard for all Hampton firefighters within their first year of employment.

From September through November, Capt. Sean Gannon and Lt. Sean Murray attended Fire Inspector I at the NH Fire Academy.

In October, Lt. Buck Frost attended the weeklong Command and Control of Incident Operations at the National Fire Academy.

In November we hosted a PALS (Pediatric Advanced Life Support) class at HQ.

In November FF Brendan Sullivan completed the classroom and clinical portions of paramedic school. Paramedic initial training involves over 900 hours of classroom, hospital and ambulance time.

In November, FFs Rob Benting, Bryce Parker, Zachry Quist, Damien Sevin, Greg Smushkin, Nick Sullivan, Dean Tsonas and Michael Woods participated in a three-day Fireground Safety & Survival class at the NH Fire Academy.

In conjunction with the Winnacunnet High School ELO (Extended Learning Opportunities) Office, we hosted two WHS student interns. This program allows WHS juniors or seniors to spend several hours per week with us. This is an excellent opportunity to see how the Fire and EMS service operates. Over the past several years we have seen several interns pursue their fire and EMS education after graduation.

### **Fire & EMS Response**

Hampton Fire Rescue responded to 3,437 emergencies in 2023, a 4.5% decrease from 2022. We received mutual aid from 13 communities and provided it to 14. Mutual aid responded to and worked in Hampton 130 times. Hampton firefighters responded to our neighbors' requests for assistance on 61 occasions. Noteworthy calls include:

On February 15, L1 responded to Portsmouth for a building fire.

On February 28, a call was received for a building fire at 22 H St. E2, E4, L1, A2, C1, C2, and K1 responded. Mutual aid was received from North Hampton, Seabrook, Hampton Falls and Rye. Damage was estimated at \$58,000.

On February 28, E2 and C1 responded to Exeter for a building fire.

On March 4, L1 and C1 responded to Salisbury for a building fire.

On March 27, a call was received for a building fire at 81 Hemlock Haven. E1, E4, L1, A1, K1, and C1 responded. Mutual aid was received from North Hampton, Hampton Falls, Greenland, Exeter, Rye, Amesbury, Newington, Kensington, Merrimac and Brentwood. Damage was estimated at \$177,000 at this 1st Alarm fire.

On May 4, L1 responded to Newburyport for an explosion and fire in an industrial building.



On May 14, a call was received reporting a house fire at 2 I St. E2, E1, L1, A2 and C1 responded.

On May 17, E4, C1, EMS1 and K1 responded mutual aid to Kittery for a building fire.

On July 6, E1 and C1 responded mutual aid to Stratham for a reported building fire.

On July 6, a call was received reporting a building fire at 10 G St. E4, E1, L1, A2, C1, C2 and K1 responded. Mutual aid was received from Seabrook, North Hampton, Hampton Falls, Rye, Exeter and Greenland. Damage was estimated at \$110,000 at this 1st Alarm fire.

On July 7, while working the fireworks detail, FPO Matthew Newton encountered three children caught in a rip current north of the fireworks' exclusion zone. He notified Hampton Fire Alarm and entered the water to effect rescue. E4, E1, A1 and C1 responded. All the children were safely removed to shore. For his quick actions, at great risk to his own safety, FPO Newton was awarded the Bernerd M. Robertson Medal of Valor.

On July 22, calls were received reporting multiple people caught in a rip current in the area of the Marine Memorial. E4, E1, A1, Marine 1, U4, NH Park Patrol Lifeguards and C1 responded. Mutual aid was received from North Hampton, Seabrook and Exeter.

On July 29, calls were received reporting an airplane down in the water south of the Seashell complex. E4, A1 and U4 responded to the beach; E1 and A2 responded to Marine 1.

On July 31, E1 responded to Greenland for a building fire.

On August 13, E1 responded to North Hampton for a building fire.

On August 19, a call was received reporting a fire in the basement of 16 Sage Drive. E1, E4, L1, A1, A2 and C1 responded. Mutual aid was received from North Hampton. Damage was estimated at \$140,000.

On August 31, E1 and C1 responded mutual aid to North Hampton for a building fire.

On September 1, E4, A1, U4, E1 and A2 responded for swimmers in distress in the area of the Seashell complex. Two rescue swimmers were deployed and safely removed the victims.

On September 4, a report of three swimmers in distress was received. E4, A1, A2, E1, U4 and C1 responded. E4 located and removed several victims from the water.

On September 5, a report of a swimmer in distress was received. E4, U4, E1, A2, Marine 1 and C1 responded. Two victims were located over an area 200 yards long. Mutual aid was received from Seabrook and North Hampton.

On September 13, L1 responded mutual aid to Newburyport for a building fire.

On October 9, a radio report was received from C1 for a building fire at 23 M St. E4, E1, L1 and A2 responded. Mutual aid was received from Seabrook. Damage was estimated at \$130,000.

On October 14, a call was received reporting a building fire at 12 Randall Street. E1, E4, L1, A2 and C1 responded. Mutual aid was received from North Hampton, Rye, Portsmouth, Greenland, Amesbury, Exeter and Kingston. The New Hampshire Fire Marshall's Office responded and investigated this fire. Damage was estimated at \$150,000 at this 1st Alarm fire.

## Departmental Reporting

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On October 22, E1 responded mutual aid to Stratham for a building fire.

### Emergency Medical Services

EMS calls remain our most frequent, making up over two thirds of our call volume. In 2023 we responded to 2,273 EMS calls. Hampton ambulances transported 1,585 patients to the following facilities:

Exeter Hospital	875
Portsmouth Hospital	419
Seabrook ER	275
Anna Jacques Hospital	15
Wentworth Douglas Hospital	1

FF Jeremy Timson was promoted to EMS Officer in December, in anticipation of EMS Officer Kate Meehan's January 2024 retirement.

### Fire Prevention

The Bureau of Fire Prevention is charged with keeping the community safe through effective code enforcement, public education and investigation of fires. In new construction, this process begins early in the planning phase of development and involves participation in the Town's Plan Review Committee, consultation with the Building Department, Planning Department and builders. Building, fire alarm and sprinkler plans are reviewed for compliance with fire and life safety codes. Fire Prevention Officer Matt Newton works with the owners of existing buildings to aid with improvements to fire alarm and sprinkler systems and other life safety improvements.

In 2023 Fire Prevention conducted 517 inspections and issued 137 permits. Among the 517 inspections were 202 life safety, 89 assembly permit, 49 hotel/motel, 40 plan review and 16 sprinkler inspections. Of the 137 permits issued were 89 for places of assembly, 17 for aboveground LP tanks and 9 oil burners.

Along with the Chief and Deputy Chief Paine, the Fire Prevention Officer is responsible for investigating the causes and origins of fires in Hampton. Eight such investigations were conducted in 2023.

Public education has long been, and remains, a vital function of our Fire Prevention Bureau. In October, 762 school children were either hosted at Fire Headquarters or were visited at their schools.

### Communications

Hampton Fire Alarm is responsible for all incoming phone and radio communications. Hampton Fire Alarm dispatches fire and EMS for both Hampton and Hampton Falls. Fire Alarm Operators (FAOs) answered over 19,000 phone calls and over 45,000 radio calls in 2023. They were responsible for managing the communications for 3,868 calls for service in Hampton, both emergent and non-emergent, and 374 calls for the Hampton Falls Fire Department

The men and women who staff Fire Alarm are responsible for receiving and deciphering emergency calls, often made by people in their worst and most frightened moment. The FAO, guided by policy, training and experience, determines what resources to assign to a call, often

working independently. There is an often-overlooked position of great importance to the organization and the community.

On October 25, FAOS Cassandra Leavitt was sworn in as the President of APCO Atlantic. APCO Atlantic represents the six New England states along with New York and New Jersey. APCO (Association of Public Safety Communications Officers) is the world's largest organization of public safety communications professionals.

### **Emergency Management**

The Town's Emergency Management function is carried out by employees from many town departments including Selectmen, Town Manager's Office, Fire, Police, Public Works, Building and Schools.

In October we participated in the first Combined Functional Exercise (CFE 1) for the current exercise and drill cycle related to our proximity to Seabrook Station nuclear power plant. While designed to test our ability to respond to radiological emergencies, this exercise cycle also prepares us to manage other emergencies in our community. The Town is fortunate to have a dedicated and capable team ready to provide leadership should a large-scale emergency arise.

I would like to thank the men and women of Hampton Fire Rescue for their continuing support and hard work in 2023. We all look forward to continuing to serve the community in 2024.

Respectfully submitted,

Michael F. McMahon, EFO  
Fire Chief & Emergency Management Director

## *Report of the Parks and Recreation Department*

We are happy to report that 2023 was a year of many successes for the Parks and Recreation Department! The year launched with our first success when voters approved funding for the Library and Recreation departments to collaboratively begin planning the “HUB” community center. The voters demonstrated that this community building is a much-needed resource for the Town. We spent many hours with the Placework team, reviewing data, discussing community voices and priorities for the center, assessing the best location for the proposed project, and focused on how we can collectively best service residence with such a center.

We are happy to say, we are now moving into the next phase of planning and are generating preliminary designs and estimates for construction of the HUB project. We are looking forward to presenting these proposals to the community in the coming months. Next steps in 2024 will also focus on fundraising to help offset the cost of the building to residents. This is an exciting project and time! We are working diligently to present a complete plan to the residents and town leadership for approval in the coming years.

After numerous studies and much feedback from community stakeholders and residents, a resounding message that we needed to expand indoor space for Parks and Recreation programming was heard. 2022 was the year the voters decided it was time to add a new building to our department’s facilities, 2023 was our first full year in the new building. We have had a great year and have seen many new faces come in and say how great the space is and how excited they are to try our program and trip offerings this coming year.

The building has been used for many different purposes. The space has hosted events from public meetings to open houses, program release parties and travel shows, fitness classes and even graduation celebrations. The new building has afforded the Parks and Recreation Department the ability to offer new and exciting recreation opportunities to all ages. The building has been a much needed and appreciated addition to our department and will continue to grow our offerings that will utilize the space in 2024.



*Mystery trip participants enjoying lunch at their mystery location.*

We are grateful to bring seasonal cheer with our decorations back to the downtown area, due to the massive re-wiring project of the Town’s telephone poles and took the better part of a week for all of the work to be completed. The completed electrical work also assisted us at our annual tree lighting event. Without the wiring updates our decorations would not have functioned. The Gazebo area where we held the tree lighting benefited from the completed electrical work resulting in an overall win for the Parks and Recreation department, residents and downtown area.

We will continue to improve our facilities year after year to make them safe and fun places to visit. Improvements to our facilities were many in 2023, we replaced the aging windows at our Tuck building, from there we replaced fencing at Tuck field, Lew Brown, Eaton Park and at the inline rink. The skatepark had some much-needed landscaping done. Additionally, constructive support work on the backside of the skate bowl was completed to keep it in good standing for years to come. Other smaller improvements to our facilities included installing gutters, fixing some drainage at Tuck field along with renovating a baseball field's infield.



*Town Manager Sullivan and Selectwoman Amy Hansen hold the ribbon for the new swing set at Kids Kingdom playground.*

The Parks and Recreation department received a very generous donation this year from our Lions Club. They learned that we had some projects that required additional funding. The organization stepped up and stepped in to support our department's goals by purchasing the new swing set at Kids Kingdom! They also provided funding to purchase and install necessary equipment at the new Parks and Recreation building. Their generosity has been recognized and deeply appreciated by us, the Parks and Recreation team and the people that enjoy the facility. We cannot thank the Lions Club enough for their generosity and partnership.

The Parks and Recreation department is able to offer great programs and events because of the support of our amazing community. There are so many leaders in the community, in both formal and informal roles, that advocate for us. There are so many businesses and residents who donate resources, financial support and time to help us run programs and positively impact the community. There are so many volunteers who give coaching skills, friendship, advocacy for community needs and love to us and our program participants. We wish we could thank each person and organization individually here in this report! However, there simply is not enough paper to thank everyone. To those of you who have made our department a success we say, THANK YOU! WE APPRECIATE YOU!

Be on the lookout for this year's 2024 programming release and Parks and Recreation updates, more exciting news and events from the Parks and Recreation department will be on the way. We are excited to keep the momentum going as we move into the new year. To sign up for programs please visit [Hampton Parks and Rec > Home \(recdesk.com\)](https://recdesk.com)

Respectfully submitted,

Rene L. Boudreau  
Director of Parks and Recreation

### *Report of the Planning Office*

The Planning Office, which includes Town Planner Jason Bachand, and Office Manager Laurie Olivier, had another active and challenging year. Mr. Bachand and Ms. Olivier successfully managed to keep projects moving forward and office administration fully on track.

The office handles all administrative functions and operations of the Planning Board. It receives and reviews all plans and projects filed with the Planning Board and responds to inquiries by the public and other town departments on planning and zoning-related matters.

Mr. Bachand was assertive in pursuing numerous ideas and initiatives for the Planning Office in 2023. In addition to managing complex development applications, he successfully carried out the following:

- Oversaw the completion of the Master Plan, which was formally adopted by the Planning Board on February 15, 2023. The Master Plan was subsequently awarded the 2023 “Plan of the Year” by the New Hampshire Planners Association.
- Guided the creation of a Master Plan Implementation Committee (MPIC), which has “hit the ground running” by meeting several times in 2023 to evaluate and prioritize the Master Plan’s action items. A separate report from the MPIC is included in this Annual Report.
- Prepared Zoning Amendments and brought them through the required process, including the adoption of all amendments at the March 2023 Town Meeting.
- Provided direction to the Flood Smart Seacoast Project Steering Committee, which oversaw the development of a much-needed update to the Town’s Floodplain Management Ordinance. The Floodplain Management Ordinance update will be on the ballot for consideration by voters at the March 2024 Town Meeting and, if adopted, will help to mitigate the impacts of sea level rise and climate change, protect property owners and valuable assets and preserves the community’s infrastructure.
- Worked with the Rockingham Planning Commission on a needs assessment and regulatory audit under the Housing Opportunity Planning (HOP) grant program established as part of the State’s InvestNH initiative. The award of this funding has allowed the Town to begin implementing timely Master Plan action items about increasing housing development opportunities, particularly those which include a workforce housing component.
- Represented Hampton as a presenter at the Northern New England Planning Conference in New Castle, NH. The session was titled “Coastal Flooding in Hampton” and focused on the various tools and techniques that the town is utilizing to become more resilient to the effects of increasing flooding events and anticipated sea level rise. Jennifer Hale, DPW Director and Brianna O’Brien, Conservation Coordinator joined as co-presenters.
- Participated in monthly Coastal Hazards and Adaptation Team (CHAT) meetings, with the following four objectives:
  1. Improve coordination of flood hazard management and adaptation efforts.
  2. Investigate, analyze, and prioritize flood management and adaptation strategies and present recommendations.

3. Inform residents about flood hazard management and adaptation options the Town is considering and enable residents to provide input on these options.
  4. Provide educational and public outreach opportunities concerning flood hazard management and adaptation strategies.
- Continued to foster a strong working relationship with the Rockingham Planning Commission through active participation in efforts including, but not limited to, the proposed Hampton Branch of the New Hampshire Seacoast Greenway, FEMA hazard mitigation initiatives and collaboration on various local projects.
  - Attended meetings of the Hampton Beach Area Commission and provided staff support to the Commission upon request.
  - Provided professional guidance to the Town's Coastal Resilience Coordinator, who started employment in January of 2023 and is in the Planning Office.
  - Attended meetings and provided staff support as needed and required.

Mr. Bachand has many ideas for the Planning Office in 2024, such as:

- Advancing the efforts of the Master Plan Implementation Committee, including (but not limited to) bringing forward several high-priority Master Plan action items and enhancing the visibility of the Committee through public outreach and engagement.
- Develop a Workforce Housing Ordinance as part of the Town's ongoing Housing Opportunity Planning (HOP) grant project.
- Review and potentially re-structure the current Capital Improvement Planning (CIP) process, with consideration given to pertinent action items in the Master Plan.
- Review and update the Site Plan Review Regulations and Subdivision Regulations.
- Revisit the process for applying to the FEMA Community Rating System (CRS) program if confirmation of eligibility is received.
- Proactively maintain and enhance the Town's working relationship with the Rockingham Planning Commission through routine contact, continued attendance at various meetings/events and assisting with the advancement of studies and initiatives.
- Pursue a variety of additional grant opportunities which may become available.
- Improve internal organization (filing system, scanning plans, application forms, etc.)

Ms. Olivier was kept extremely busy in her role as Office Manager. She assisted Mr. Bachand with many of the above-noted projects and keeps the office afloat in meeting with residents and attending to their questions/concerns. Ms. Olivier also processes applications; attends PRC (Plan Review Committee) and Pre-Construction meetings, takes minutes at same as well as prepares minutes at two monthly Planning Board meetings. She also takes minutes for the new Master Plan Implementation Committee (MPIC). Ms. Olivier continues to keep track of project approvals and completions, make deposits, paid invoices, kept Escrows in check; updates the Planning Office's and the Planning Board's websites; and revises the Subdivision and Site Plan Regulations as necessary. She confidently handles the often-hectic work environment, making sure that all work is completed accurately and timely.

## Departmental Reporting

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The Planning Office again coordinated the update to the Capital Improvements Program (CIP), handling the CIP Committee administrative functions, which included assisting in the production of the updated CIP document. The Planning Office will continue its coordination of efforts associated with the CIP in 2024.

The Planning Office moved into a new space on the second floor of the Town Office building, where the Recreation Department was previously located. This space has provided us with much-needed room to support our busy office.

The Planning Office is committed to promoting sound planning practices and sustainable economic development for the Town. We provide an atmosphere that encourages collaboration and cooperation between the public and private sectors to reach common goals. We foster a professional environment where applicants and others seeking guidance can feel at ease with the planning process and know that we will treat every inquiry with importance and respect. Honesty and transparency are the foundations of the Planning Office, and we strive to exceed the expectations of the people we serve. The New Year is sure to bring exciting new opportunities and considerable challenges and we look forward to working with you.

Respectfully submitted,

Jason M. Bachand, AICP, CFM  
Town Planner



## *Report of the Police Department*

### **Mission Statement**

It is the mission of the Hampton Police Department to enhance the quality of life for all persons who live, work and visit our community by:

- Fostering partnerships within our community to promote safe secure neighborhoods.
- Maintaining order and peace, while affording dignity and respect to every person.
- Safeguarding individual rights and
- Preventing crime while aggressively working to solve those crimes which occur.

We strive to accomplish this mission through the delivery of quality police services, and the pursuit of excellence and dedication in the performance of those services.

### **Department Values**

All employees of the Hampton Police Department will be guided by the following shared values:

#### 1. Human Life

We value human life and dignity above all else.

Therefore:

We give priority to any situation which threatens life. We utilize the proper levels of force and only when necessary. We treat all persons in a dignified and courteous manner and exhibit understanding of ethnic and cultural diversity, both in our professional and personal endeavors. We will remain constantly aware of the need for compassion, caring and common sense in dealing with people.

#### 2. Integrity

We believe integrity is the basis for public trust.

Therefore:

We are committed to the highest performance standard, ethical conduct and truthfulness in all relationships. We hold ourselves accountable for our actions and take pride in a professional level of service to all.

#### 3. Excellence

We strive for personal and professional excellence.

Therefore:

We strive to do our best in all situations and to provide quality service in a courteous, efficient and accessible manner. We vigorously enforce local, state and federal laws; and are committed to the defense of the Constitutions of the United States and the State of New Hampshire. We promote community and employee interaction through problem solving partnerships. We empower our employees at all levels to engage in problem identification and

## Departmental Reporting

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problem-solving activities. We will strive for professional performance through continual training, education and commitment to our duties. We will not tolerate misconduct by an employee, and we will treat our fellow employees and our work environment with dignity and respect.

### **Vision Statement**

We are determined to be recognized as a professional and effective organization that is respected by the community we serve and guided by the principals of law. We strive to work with our stakeholders to improve our community.

### **Sworn Personnel**

Our sworn officers continue to work exceptionally hard to maintain safety and security for the community. In 2023, our officers rose to the challenge to meet operational and budgetary adjustments that were critical to our successes. We continue to work aggressively to try to fill a large number of part-time officer vacancies. We are hopeful for positive progress in 2024 as NH Police Standards and Training will be holding a part-time academy in early January. In 2023, we have remained close to full staffing on our full-time roster.

On February 1st, Officer Chelsea Hakker resigned her position as a Full-Time officer to pursue an opportunity with the Greenland Police Department. We wish her the best of luck in her new role.

On February 13th, Carson Webb was sworn in as our newest full-time officer. Officer Webb is from Dover, NH and is a graduate of the University of New Hampshire where he earned a bachelor's degree in Communications. We are excited to have Carson on the team.

On February 13th, K9 Icky and his partner Officer Brandon Whitehead completed the Boston K9 Academy Narcotics Detection School adding narcotics detection to the K9 Team's patrol and tracking skillset.

On February 27th, Officer Kalei Chase and Officer Dillon Hanson began their training at the New Hampshire Police Standards and Training Full-Time Academy.

On March 16th, our Sergeant's promotion process was completed. At the end of the process, Officer Shannon Buczek was identified as the top performer and was recommended for promotion to the rank of Sergeant. She was officially promoted on April 20th when she was assigned to the Patrol Division as a shift supervisor. On December 20th, Sergeant Buczek was promoted from the rank of Sergeant to Lieutenant. Lieutenant Buczek's leadership and administrative skills made her an excellent selection for this position. Lieutenant Buczek has been assigned to command a number of areas within the department to include the Patrol Division, Training Division and Honor Guard as well as new employee on-boarding and operations planning. Lieutenant Buczek began her career in Hampton in 2013. She has a bachelor's degree in Criminal Justice from Worcester State. She has also served in a number of roles in the department including Patrol Sergeant, School Resource Officer, Assistant Prosecutor and Summer Corporal. We are excited to have Lieutenant Buczek as a part of our leadership team.

On March 17th Sergeant Stephen Champey was placed in a Temporary Service Out of Rank position to attend to duties as the Support Service Commander. This was a temporary billet designed to accomplish critical tasks while we work to identify a permanent replacement for the vacant position.

On April 27th Jake O'Connor was sworn in as a full-time police officer. Officer O'Connor started his career with the Hampton Police Department as a part-time dispatcher. In 2021, he began his role as a part-time police officer where he was quickly identified as a quality officer and great addition to the Patrol Division. Officer O'Connor has a bachelor's degree in Homeland Security from the University of New Hampshire.

On May 4th Matt McCue was sworn in as a full-time police officer. Officer McCue is a lateral transfer from North Hampton Police Department. He has a bachelor's degree in Communications from Curry College. Officer McCue was assigned to the Patrol Division and has been a great asset to the team.

On June 16th Officer Kalei Chase and Officer Dillon Hanson graduated from the 192nd full-time police academy at the NH Police Standards and Training. Both officers were assigned to the patrol division and have been great additions to the department.

On June 16th Officer Kevin Smith and Officer Robert Delotto were re-assigned as Corporals for our busy summer season. The summer Corporal position plays an important role in our summer operations. These Officers were selected due to their skills and abilities as well as their leadership proficiencies. Their leadership helped to ensure safe summer operations and their efforts were greatly appreciated.

On September 12th, Sabatino Rossetti was hired as a full-time police officer. On November 24th, he resigned his full-time position to fill one of our vacant part-time police officer positions. He will attend the part-time police academy at NH Police Standards and Training in the winter and we look forward to seeing him in the summer of 2024.

On October 30th, Christopher Vetter was sworn in as a part-time police officer. Officer Vetter comes back to us after having worked for us as a part-time police officer in the early 1990's. Officer Vetter left us previously to pursue a full-time career with the Department of Safety, retiring as a Captain with the NH State Police on October 1st. We are excited to have the professionalism and experience that Officer Vetter brings back into our ranks.

The following part-time police officers left their positions with the Department in 2023. We wish them all the best in their future endeavors:

Patrick Vetter      Brady McMillion

### **Civilian Personal**

Our civilian personnel continue to work extremely hard to push the mission of the agency forward. I'm thankful for the hard work and continuous efforts put forth by them over this past year. 2023 saw a continuation of personnel shortfalls in our dispatch center. We continue to search for quality candidates to fill full-time and part-time vacancies for these roles.

## Departmental Reporting

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On January 31st, we said goodbye to Margie Esposito after 25 years of service as a secretary to the Hampton Police Department administrative team. We wish her all the best in her retirement.

On April 24th, we welcomed Jennifer LeClaire to the administrative team. She comes to us with vast administrative experience. She will work closely with our Command Staff, Detectives and our partners at the Town Office to help support the mission, goals and objectives of the department and ensure that the needs and safety of our community are being met.

On May 15th, David Lawrence was hired as a full-time Communications Specialist.

On May 16th, we welcomed Alida Bates as a seasonal Communications Specialist. Dispatcher Bates has performed remarkably and has been a great addition to the team.

On May 24th, Nicholas Thamsen resigned his full-time position as a Communications Specialist to pursue an opportunity with the Portsmouth Police Department. Dispatcher Thamsen remains on board as a part-time Communications Specialist with our department. We wish Dispatcher Thamsen the best of luck in his new role and for continuing to assist in our dispatch center.

On May 30th Leah Dennett was hired as a full-time Communications Specialist.

On June 12th we welcomed Angelina Cahill-Zaccardi to the dispatch center as a full-time Communications Specialist. Dispatcher Cahill-Zaccardi has been a great addition to the dispatch center and continues to excel in her role.

The following full-time Communications Specialists left their positions with the Department in 2023. We wish them all the best in their future endeavors:

Noah Graham      David Lawrence      Leah Dennett

### **Department Operations**

2023 was a year of operational and budgetary adjustments. Operating off of a default budget, our team worked tirelessly to continue our operations in a consistent and effective manner while working within the more fiscally tightened environment. Despite those constraints, our personnel went to extraordinary lengths to provide quality and professional service to the community. I'm thankful for the hard work, attention to detail, professionalism and extra effort that was put forth by our department members to make the operations successful. We are all especially grateful for the tremendous support that has been shown by the community to our department over this last year.

In February, we partnered with the NH Office of Highway Safety to present "Keeping the Keys", a presentation to help senior drivers see ways in which they can minimize their risks while driving. For the State fiscal year 2024, the Hampton Police Department has received a \$10,000 Community Betterment Grant from the NH Office of Highway Safety to continue programs such as this.

In April, we began holding meetings throughout the town to discuss area concerns related to safety brought forward by residents, questions and answers with the Chief, planning and other safety related topics. These meetings proved to be very informational and assisted us in adjusting

our current operations and setting groundwork for future planning. Based on the success of these meetings, we intend on continuing these meetings in 2024 and holding the meetings two times a year.

On April 12th, we held a meeting with liquor licensees in Town to discuss expectations, the new entertainment ordinance and budgetary matters. This was a productive meeting, and we were pleased with the feedback from the businesses that attended. Additionally, two businesses in the L Street corridor have agreed to pay for police details that will cover the entirety of the L Street area on key nights which will provide police services to a high call volume area with no additional impact to the operating budget. We are thankful to those businesses for their cooperation and collaboration in this matter.

In early May, our department began assisting the Town of North Hampton with patrol services, primarily during the midnight shift hours. There have been no major areas of concerns with these operations, and we have worked well with our neighboring officers who truly seem thankful for the support.

In the late spring, we were once again made aware of some potential events that were being planned to disrupt the peace and civility of the beach area. Our team monitored the situation, worked with our law enforcement partners and developed strategies to prevent negative behavior before it began or to immediately address the behavior before it got out of control. I'm happy to report that this summer resulted in an absence of unruly behavior that we have experienced over the past few years.

This summer, the weather aided our department in keeping operational costs down. In addition to this, we have worked closely with the NH State Parks to address issues that have historically created significant impacts to police operations. NH State Parks employees and lifeguards have been very vigilant in enforcing state park rules. As an example, on our first warm day of the summer, the lifeguards removed over 150 groups from the beach for alcohol violations. This measure prevented issues later in the day which we feel helped contribute to our first summer in 4 years where we were not having to deal with large disorderly groups.

We continue to receive support from outside agencies including the NH State Police, the Rockingham County Sherriff's Department, NH State Parks and our many local law enforcement partners. Operational adjustments have seen an increase in police presence and motor vehicle stops in the north beach, Route 101 and town areas.

In August, our department participated in National Night Out. Once again, the event was well attended and allowed us to push forward on initiatives related to community involvement. We are thankful for the number of donations and volunteers that provided their services as well as the assistance received from other town departments and the NH State Police. We look forward to this event next year.

Our department continued to see an increase in mental health-related calls for service. This includes an increase in suicide related calls for service. Substantial work was put forward to attempt to better address these community issues. As always, we encourage anyone who may be suffering from the effects of mental distress to call 911 or NH 988.

## Departmental Reporting

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### **Authorized Department Personnel**

Full-time Law Enforcement Officers- 39 (currently 38 positions filled)

Part-time Law Enforcement Officers- 70 (currently 21 positions filled)

Civilian Personnel- 10

On behalf of the employees of the Hampton Police Department I would like to thank the members of our community for their partnership in ensuring the Town of Hampton remains a great place to live, work and visit.

I would also like to thank the members of the Department and their families for their continued efforts and sacrifices they all make in support of our Mission.

Respectfully Submitted,

Alexander J. Reno

Chief of Police

*Police Department Statistics*

	Hampton Police Department - 2023												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Calls for Service	1219	1197	1402	1469	1786	1883	2326	1957	1408	1285	1382	1316	18630
Arrests	46	48	32	81	100	201	276	164	99	84	79	40	1250
DWI	9	4	6	10	17	18	24	25	14	23	15	9	174
Drugs	4	4	2	5	2	5	15	10	4	5	3	1	60
Juveniles	3	7	2	11	14	20	28	14	4	7	4	4	118
Incidents	87	64	67	73	85	70	104	80	72	68	63	58	891
Offenses	115	88	72	145	161	257	362	229	165	150	161	93	1998
Felonies	17	15	7	12	13	12	22	22	16	17	12	8	173
Crashes	27	21	19	26	37	35	56	35	36	23	26	15	356
MV Stops	252	231	297	318	454	509	515	506	290	306	450	329	4457
Summons	40	30	36	66	83	64	87	81	38	39	41	34	639
Warning	212	201	261	252	371	445	428	425	252	267	409	295	3818
Parking Tickets	42	41	84	115	391	516	1009	716	381	113	84	110	3602
PT Income	706	540	1858	3960	13648	21026	36290	30214	13999	4568	3426	1440	131675

### *Report of the Welfare Office*

Many families and individuals were able to benefit from assistance from the Town of Hampton Welfare Department in 2023.

The primary purpose of the Welfare Department is to prevent homelessness as well as locate essential resources to help our citizens in their time of need.

Throughout Rockingham County there are many charitable organizations who work collaboratively with the Hampton Welfare Department to assist our community members. Various resources including federal and state funds, tax dollars provided through warrant articles and private donations also help to provide relief.

We are grateful to all the organizations who generously and willingly continue to assist Hampton town residents as we continue to serve our community in 2024.

Additional non-profit charities and resources can be found on the Town's website on the Welfare Department webpage.

Respectfully submitted,

Mary Blackwell  
Welfare Administrator



*Report of the Town Clerk*

I would like to thank the voters of Hampton for the opportunity to serve as the Town Clerk of the Town of Hampton.

This year has come with some personnel changes. We said goodbye to Heidi Taracena and Dianne Douville. I would like to thank them both for their service and wish them the best in all future endeavors.

We welcomed Tracy Hamilton to our team as a part-time Assistant Clerk. I would also like to congratulate Beth Frongillo on being promoted to Deputy Town Clerk. As with any adjustments in staffing, we have faced some challenges. I would like to thank the full team at the Town Clerk's office for their hard work and commitment during this time and throughout the year.

This year has been a quieter year as far as elections go. We had our Deliberative Session followed by the Town Election in March. However, throughout the year we have been preparing for some changes that will be coming in 2024.

The Secretary of State's Office and the Ballot Clerk Commission have conditionally approved two new ballot counting devices for use beginning in March of 2024. I have had the opportunity this year to research and view demonstrations on both approved machines in preparation for the upcoming change. I have also been researching technology that is currently being used in various Town Clerk Offices that would help in the voter check-in process. More information will be coming soon regarding these changes.

Thank you to the many election workers that stepped forward to help when you were asked to make our elections run smoothly and efficiently. Elections require help from many individuals throughout the town.

Thank you to the Public Works Department, the Police Department and the IT Department for all that you do before and after every election. Also, thank you to our Town Moderator, Robert Casassa, and all election officials for their hours of hard work involved in each election.

Lastly, we look forward to 2024 and the four elections currently scheduled. We will be reaching out to voters for help in working at these elections.

Free and fair elections where all qualified voters are able to vote for the candidate of their choice and that each ballot be counted equally and fairly is our primary goal at every election.

Respectfully submitted,

Shirley Doheny  
Town Clerk

*Financials of the Town Clerk*

Town Clerk Revenue	2023
Dog - State	\$5,126.50
Dog - Town	\$24,649.50
Vitals - State	\$9,025.00
Vitals - Town	\$5,330.00
Local Title	\$7,478.00
MV Permits	\$4,063,693.40
Municipal Agent Fee	\$81,802.13
UCC	\$2,160.00
Miscellaneous	\$27,672.99
Resident Decals	\$10,440.00
Document Holders	\$94.00
Fish and Game	\$6,634.00
<b>Grand Total</b>	<b>\$4,246,128.52</b>

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- HAMPTON --

*Births*

01/04/2024

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
BRONSTEIN, WILLA MAREN	01/01/2023	EXETER, NH	BRONSTEIN, THEODORE JOHN	BRONSTEIN, MARISA LEBGH
MEYER, MALIA RUE	01/10/2023	EXETER, NH	MEYER, JEREMY GERARD	MEYER, HARLEY MEGAN FAAOFO
BROWN, DANIEL DONALD	01/24/2023	PORTSMOUTH, NH	BROWN, DONALD HOWE	BROWN, KERRI ANNE
O'TOOLE, EVERLY VICTORIA	02/20/2023	PORTSMOUTH, NH	O'TOOLE, STEPHEN JAMES	LEDERHAUS, COURTNEY ALEXA
FLICKINGER, ADELINE MARY	03/05/2023	EXETER, NH	FLICKINGER, COLE HUDSON	FLICKINGER, HALIE WHITE
BROWN, AHSOKA ROSE	03/07/2023	PORTSMOUTH, NH	BROWN, ALAN EDWARD	FEDEROWICZ, JADE LYNN
CRONIN, HENDRIX MICHAEL	03/11/2023	DOVER, NH	CRONIN, BRIAN PATRICK	ZINNO, LINDSAY NICOLE
HARTENSTEIN, BOWEN DAVID	03/14/2023	EXETER, NH	HARTENSTEIN, ERIC STEPHEN	HARTENSTEIN, ASHLEY ELIZABETH
LEBLANC, THEODORE JAMES	03/29/2023	PORTSMOUTH, NH	LEBLANC, BRIAN PATRICK	LEBLANC, MARO ALEXIA
TAYLOR, CECELIA YORK	04/07/2023	PORTSMOUTH, NH	TAYLOR, COREY JACOB	TAYLOR, CHELSEA ELIZABETH
DEROUSSE, LANDON COLE	04/17/2023	EXETER, NH	DEROUSSE, GRAHAM MICHAEL	D'ROUSSE, KRISTIN KEAFER
JENSEN, JACKSON JAMES	05/01/2023	PORTSMOUTH, NH	JENSEN, NATHAN JAMES	JENSEN, JACLYN BLALOCK
BARRAZA, MILO PATRICK	05/25/2023	PORTSMOUTH, NH	BARRAZA, JONATHAN SCOTT	BARRAZA, ALYSON JEAN
MORRON, CARSON BLAKE	05/28/2023	EXETER, NH	MORRON, CHRISTOPHER BLAKE	MORRON, KATE ELIZABETH
HUTCHINS, REMINGTON LAWRENCE	06/01/2023	PORTSMOUTH, NH	HUTCHINS, CHANDLER ANTHONY	OLSON, TESS ALEXANDRA
RE, LILY HARPER	06/08/2023	EXETER, NH	RE, ADAM TAYLOR	RE, ROBIN SELVY
CHISHOLM, MARSAU HAVEN	06/09/2023	EXETER, NH	CHISHOLM, CONNOR COLBERT	CHISHOLM, ALLISON KERYN
CASHMAN, INDI SOL	06/29/2023	HAMPTON, NH	CASHMAN JR, CHRISTOPHER WILLIAM	CASHMAN, JORDAN SAGE
MUNSON, WILLIAM ANTHONY	07/18/2023	DOVER, NH	MUNSON, WILLIAM ARTHUR	LOUVIEN, MEGAN LEE
HEIMBACH, ROBERT SCOTT	07/18/2023	EXETER, NH	HEIMBACH, MATTHEW SCOTT	HEIMBACH, CHLOE LEE
PINETTE, NICO JAMESON	08/30/2023	EXETER, NH	PINETTE, JAMESON MICHAEL	SANTOS, CAMILA MARAVILHA
PA'RECE, OLIVER JAMES	10/01/2023	NASHUA, NH	PA'RECE, CHRISTOPHER MARK	PA'RECE, HANNAH MICHELLE
KNIGHT, CHLOE JANE	10/04/2023	EXETER, NH	KNIGHT, ALLEN MICHAEL	KNIGHT, NICKOLE COLLEEN
MILLIGAN, ANNIVA ELLIE	10/16/2023	PORTSMOUTH, NH	MILLIGAN, BRIAN JOESPH	DIXON, PAULA RACQUEL
DEVINE, RORY JEAN	10/19/2023	EXETER, NH	DEVINE, ALEXANDER PATRICK	DEVINE, MONIKA JADWIGA
KELLEY, ETHAN JOSEPH	10/24/2023	EXETER, NH	KELLEY, COLIN PATRICK	KELLEY, KARLA JUDITH
CALHOUN, AALIYAH JOY	10/28/2023	EXETER, NH	CALHOUN, RASHEED	HOBSON, LAURYN ALEXA
SOUSA, COOPER ANTHONY	11/05/2023	MANCHESTER, NH		SOUSA, CHRISTINA MARIE
SOUSA, CARTER JAXON	11/05/2023	MANCHESTER, NH		SOUSA, CHRISTINA MARIE
WOODBURN, HARMONY JADE	11/07/2023	EXETER, NH	WOODBURN, DAVID ALLEN	BASTIEN-RINGER, MELISSA MARIE
CAGNO, LEANDRO RAFFA VINCEN	11/07/2023	EXETER, NH	CAGNO, ANTHONY GABRIEL	DEAN, NAOMI HANNAH
WHEELER, JUNO ADELE	11/09/2023	PORTSMOUTH, NH	WHEELER, MICHAEL SCOTT	WHEELER, JACQUELINE JANE

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

01/04/2024

RESIDENT BIRTH REPORT  
01/01/2023 - 12/31/2023

-- HAMPTON --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
MAYER, HANNAH LOUISE	11/29/2023	DOVER, NH	MAYER, STEPHEN	MAYER, BRIANNA ROSE
WINKLER, GEORGE MINGDE	12/13/2023	PORTSMOUTH, NH	WINKLER, MITCHELL RAY	CAL, YAYOU
MYERS, SUMMER PAIGE	12/19/2023	EXETER, NH	MYERS, ZACHARY BLAKE	MYERS, ASHLEY ELIZABETH

Total number of records 35

*Marriages*

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT  
01/01/2023 - 12/31/2023  
- HAMPTON --

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01/04/2024	Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
	GANSBURG, NEVIN RYAN HAMPTON, NH	CRONIN, MACKENZIE ELIZABETH HAMPTON, NH	HAMPTON	STRATHAM	02/18/2023
	MAZIARZ, JONATHAN MARTIN HAMPTON, NH	NEDDY HARVEY, DANIELLE RAE HAMPTON, NH	HAMPTON	HAMPTON	03/13/2023
	CHERDCHID, PHANLOP HAMPTON, NH	SRIBOONYAKOOL, NAPAPORN HAMPTON, NH	HAMPTON	HAMPTON	03/15/2023
	DEMERS, MICHAEL PAUL GOFFSTOWN, NH	SHARPE, BILLIE-JO HAMPTON, NH	GOFFSTOWN	GOFFSTOWN	04/07/2023
	GRONDIN, KODY FRANCIS HAMPTON, NH	LEVASSEUR LAPIERRE, LAURENCE DAP HNEE MONT TREMBLANT, CANADA	HAMPTON	RYE	04/13/2023
	BELL, BROOKE EDITH HAMPTON, NH	LINOS DE OLIVEIRA, JULIO CESAR PEABODY, MASSACHUSETTS	HAMPTON	RYE	04/17/2023
	GRECO, BLENDI HAMPTON, NH	IKONOMI, MARIZA HAMPTON, NH	HAMPTON	NORTH HAMPTON	05/07/2023
	ST GELAIS, JEFFREY MICHAEL HAMPTON, NH	ROCCO, CASSANDRA HELEN SAUGUS, MASSACHUSETTS	DERRY	DERRY	06/10/2023
	PALMIERI JR, ROBERT DOUGLAS HAMPTON, NH	BAME, DEANNA MARIE HAMPTON, NH	HAMPTON	EXETER	07/06/2023
	REED, MICHAEL JOSEPH NEWMARKET, NH	PLANTE, AMANDA MARIE HAMPTON, NH	NEWMARKET	BEDFORD	07/08/2023
	CHAGANIS, MEGAN ANNA HAMPTON, NH	BRYANT, BRANDON ROBERT HAMPTON, NH	HAMPTON	SANDOWN	07/15/2023
	BLANCO, DAVID HAMPTON, NH	ROBINSON, JILL ROBERTINE HAMPTON, NH	HAMPTON	HAMPTON	07/22/2023
	MCGINNIS, CHRISTOPHER GEORGE HAMPTON, NH	FREEMAN, MAKAYLA JOY HAMPTON, NH	HAMPTON	RYE	07/22/2023
	BALESTERI, JAMES STEVEN , MASSACHUSETTS	RING, ELISE EVA HAMPTON, NH	HAMPTON	PORTSMOUTH	07/24/2023
	GIOTAS, ANDREAS AGATHOCUS HAMPTON, NH	JOHNSON, DIANA LYNN HAMPTON, NH	HAMPTON	PORTSMOUTH	07/26/2023
	SCHAEFFER, STEVIE ANNE HAMPTON, NH	SAAVEDRA CANO, JUAN CAMILO HAMPTON, NH	EXETER	EXETER	07/27/2023

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 DIVISION OF VITAL RECORDS ADMINISTRATION  
 RESIDENT MARRIAGE REPORT  
 01/01/2023 - 12/31/2023  
 - HAMPTON -

01/04/2024

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
PARKER, BRYCE MATTHEW HAMPTON, NH	ANASTASIA, MADELINE ROSE HAMPTON, NH	HAMPTON	EPPING	07/29/2023
BUHLER, JASON MICHAEL HAMPTON, NH	HOWARD, SANDRA ANN HAMPTON, NH	HAMPTON	HAMPTON	08/05/2023
MALLON, JULIA ALEXIS HAMPTON, NH	CALNAN, KIERAN PATRICK HAMPTON, NH	OSSIPEE	NORTH CONWAY	08/12/2023
ESTES JR, TICE EDWARD HAMPTON, NH	DOW, KATHLEEN ANN HAMPTON, NH	HAMPTON	HAMPTON	08/19/2023
FAIRAIZL, ANDREW FREDERICK HAMPTON, NH	LITTLEFIELD, SHANNON MARIE HAMPTON, NH	HAMPTON	HAMPTON	08/23/2023
YOUNG, STEVEN DEREK HAMPTON, NH	CAULMARE, ANNEMARIE CATHERINE HAMPTON, NH	HAMPTON	EPPING	08/25/2023
MARTIN, JOHN ROBERT HAMPTON, NH	PANDELENA, MARGARET MARY HAMPTON, NH	HAMPTON	HAMPTON	08/27/2023
MCGINNES, ROSS ALEXANDER HAMPTON, NH	LAVALLEE, LORI ANNE HAMPTON, NH	HAMPTON	HAMPTON	09/16/2023
ASHTON, BENJAMIN LINCOLN HAMPTON, NH	SPALDING, KATHERINE DAVIS MONT VERNON, NH	MONT VERNON	NASHUA	09/16/2023
FIELDING, JAMES EDWARD HAMPTON, NH	MCLELLAN, SHARON ANN HAMPTON, NH	HAMPTON	HAMPTON	09/23/2023
RAGE, LAUREN MICHELLE HAMPTON, NH	KOMATINA, DIMITRIJE HAMPTON, NH	HAMPTON	HAMPTON	09/24/2023
EVANS, COLE MITCHELL SEABROOK, NH	MULLANEY, JULIA ROSE HAMPTON, NH	HAMPTON	PORTSMOUTH	09/29/2023
MURPHY, JOSHUA MICHAEL SALISBURY, MASSACHUSETTS	TILDEN, STEPHANIE ANN MARIE HAMPTON, NH	SEABROOK	DERRY	09/29/2023
HUERTA, SALVADOR J HAMPTON, NH	CONEJO DIAZ, CINDY ADILENE HAMPTON, NH	HAMPTON	RYE	09/30/2023
CALLAGY, RYAN PATRICK HAMPTON, NH	PRESCOTT, SUZANNE HEMINWAY HAMPTON, NH	HAMPTON	RYE	10/07/2023
WILDE JR, WILLIAM MICHAEL HAMPTON, NH	HARTNETT, CAROLINE LOUISE HAMPTON, NH	HAMPTON	PORTSMOUTH	10/07/2023

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 RESIDENT MARRIAGE REPORT  
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 - HAMPTON --

01/04/2024

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MURPHY, PATRICK PORTER HAMPTON, NH	GRATTON, RACHEL ELIZABETH HAMPTON, NH	HAMPTON	RYE	10/21/2023
THOMAS, THARA HAMPTON, NH	VILSAINT, LARRY ANDERSON HAMPTON, NH	HAMPTON	HAMPTON FALLS	10/21/2023
WHALEY, CHRISTOPHER JOHN HAMPTON, NH	JORDAN, NANCY JEAN HAMPTON, NH	HAMPTON	HAMPTON	10/28/2023
FLYNN, MATTHEW JOSEPH THOMAS HAMPTON, NH	PANDE, CHELSEA NICOLE HAMPTON, NH	HAMPTON	TAMWORTH	10/28/2023
MOSHER, ERIC WHITMAN HAMPTON, NH	HUGHES, AMY ROSE HAMPTON, NH	HAMPTON	HAMPSTEAD	10/30/2023
DOW, ROBERT DANIEL HAMPTON, NH	JULIEN, YVONNE LESLIE HAMPTON, NH	HAMPTON	HAMPTON	11/15/2023
WILLIAMS, KEVIN JOSEPH HAMPTON, NH	MERRIGAN, SUSAN ELIZABETH NASHUA, NH	HAMPTON	RYE	11/18/2023
STOLLEY, CHRISTOPHER JEROME HAMPTON, NH	DEMULDER, SUZANA JULIEANN HAMPTON, NH	HAMPTON	HAMPTON	12/14/2023
HETTINGER, ANDREW SHREWSBURY, MASSACHUSETTS	LASZEWSKI, DANA-MARIE HAMPTON, NH	HAMPTON	HAMPTON	12/18/2023
PARISI, CHRISTINA VALENTINA HAMPTON, NH	GOSSELIN, JAMES MICHAEL HAMPTON, NH	HAMPTON	HAMPTON	12/31/2023
MCDERMOTT, VICKI LYNN HAMPTON, NH	MCGRATH, DAVID PAUL HAMPTON, NH	SEABROOK	SEABROOK	12/31/2023
DUQUETTE, CAMERON MICHAEL HAMPTON, NH	ABRAHAMS, HATTIE LEE HAMPTON, NH	HAMPTON	HAMPTON	12/31/2023

Total number of records 44

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Deaths

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
LAMPREY, JOSEPHINE ANNE	01/02/2023	RYE	LAMPREY, D	DOW, GERTRUDE	N
CASTOR, ELIZABETH ANN	01/02/2023	HAMPTON	DEMONIE, FENWICK	HIGGINS, MELENCY	N
MURRAY, FAITH LORRAINE	01/08/2023	HAMPTON	MACLAINE, CLARENCE	CHERRY, A	N
BAEZ, MARGARITA	01/11/2023	EXETER	NEMETH, ANDRES	BAEZ, GUADALUPE	N
HENNESSEY, DEBRA ANN	01/12/2023	HAMPTON	HENNESSEY, WALTER	FITZPATRICK, KATHLEEN	N
DUTREMBLE, JOSEPH EMMANUEL	01/14/2023	PORTSMOUTH	DUTREMBLE, ERNEST	CORRIVEAU, YVONNE	Y
BROWN JR, GEORGE HENRY	01/15/2023	HAMPTON	BROWN SR, GEORGE	KEOUGH, JOSEPHINE	Y
LAPOINTE, ELAINE FRANCES	01/16/2023	PORTSMOUTH	DONAHUE, DAINEL	HOPKINS, ALICE	N
REMICK, PATRICIA EILEEN	01/19/2023	HAMPTON	DUNHAM, RALPH	BAKER, MARY	N
GROTT JR, ROBERT WEIR	01/19/2023	HAMPTON	GROTT SR, ROBERT	REID, MARGARET	N
HIGGINS, ELIZABETH ANN	01/21/2023	HAMPTON	CAVENEY, WILLIAM	BARROWS, GERTRUDE	N
WILLETT, EDWARD LOUIS	01/23/2023	EXETER	WILLETT, CORNELIUS	MCKONE, MARGARET	N
WALL, MARY DENISE	01/27/2023	HAMPTON	WALL, FRANCIS	DONDHOE, GRACE	N
ERIESIAN, EDWARD	01/27/2023	EXETER	ERIESIAN, RICHARD	UNKNOWN, NECTAR	Y
COMEAU, CORINNE L.	01/29/2023	PORTSMOUTH	COMEAU, NORMAN	PETERSON, BEVERLY	N
CARON, RONALD W	01/30/2023	HAMPTON	CARON, ROBERT	GOODWIN, EILEEN	N
COONEY, KEVIN MICHAEL	01/30/2023	HAMPTON	COONEY, JOHN	LAGUE, ALMA	N
MUENTES, RITA ISABEL	02/07/2023	HAMPTON	PINEDA, PABLO	BEDOYA, FILDOLFIA	N



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Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
HOWARD, JOHN EDWARD	02/09/2023	HAMPTON	HOWARD, ELWIN	PLAISTED, ESTHER	N
KELLY, CYNTHIA ANN	02/11/2023	PORTSMOUTH	BROCKELBANK, ROBERT	CRONK, BARBARA	N
DUMAS, DARRELL GEORGE	02/11/2023	HAMPTON	DUMAS, HENRY	BLODGETT, NATALIE	Y
LESSARD, KENNETH RICHARD	02/15/2023	EXETER	LESSARD, ROBERT	RICHARD, OLIVE	N
LASELVA, ARMAND G	02/15/2023	HAMPTON	LASELVA, PASQUALE	FRANCINI, MARY	N
DEAN SR, GARY PHILLIP	02/16/2023	PORTSMOUTH	DEAN, PHILLIP	GRANT, EDNA	N
FOWLER, ERFORD CEDRIC	02/16/2023	EXETER	FOWLER, CLYDE	DOBSON, EDITH	Y
YOUNG, RICHARD TERRY	02/16/2023	EXETER	YOUNG, ROBERT	BURGER, LORA	N
GOPOIAN, MICHAEL	02/22/2023	HAMPTON	GOPOIAN, MARKAR	TATIAN, NARTOUHIE	N
QUAGLIAROLI, FRANCIS P	02/22/2023	EXETER	QUAGLIAROLI, PAUL	FENISCO, ZELINDA	Y
MARINOS, TERRY	02/23/2023	HAMPTON	MARINOS, ANAST	PANACAGOS, STELLA	Y
IVEY, WILLIS CALVIN	03/03/2023	EXETER	IVEY, ERNEST	CARTER, ETHEL	N
RAND, BRENDA LOUISE	03/07/2023	HAMPTON	NASON, HERBERT	MARPLE, BARBARA	N
CASARELLA, JOSEPH	03/08/2023	EXETER	CASARELLA, ROCCO	GREGORY, MADELINE	N
BURNS, KATHLEEN MARIE	03/17/2023	HAMPTON	BROCK, HUGH	GETTES, VIRGINIA	N
NORRAIK, JAMES L	03/21/2023	HAMPTON	NORRAIK, LOUIS	MANN, EVELYNN	N
SHATTUCK, MICHAEL B	03/23/2023	MANCHESTER	SHATTUCK, BRAD	GIBBS, MICHELLE	N
KAELEN, KIRK D	03/23/2023	HAMPTON	MACDONALD, KIRK	KAELEN, MAUREEN	N

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OBRIEN, CHANTAY MAY	03/24/2023	HAMPTON	MCINTYRE JR, JAMES	DICKEN, LYNDA	N
CHARBONNEAU, BRIAN D	03/26/2023	HAMPTON	CHARBONNEAU, JOSEPH	RONAN, CAROLE	U
CHESLEY, ROY ALLEN	03/30/2023	HAMPTON	CHESLEY II, CHARLES	KNOX, JACQUELINE	Y
VERITY, DEANE W	03/30/2023	DOVER	VERITY SR, EARL	RICH, BARBARA	N
SAUNDERS, RUSSELL F	04/02/2023	EPSOM	SAUNDERS, PHILLIP	FLETCHER, SHIRLEY	Y
REYNOLDS, DONALD T	04/04/2023	NEWMARKET	KING, THEODORE	VILLETA, TERESA	N
COLETTI, MICHAEL KENT	04/04/2023	HAMPTON	COLETTI, EDMUND	ST JOHN, JEANETTE	N
MARTIN, MARY ANNE	04/06/2023	BRENTWOOD	BRENNAN, THOMAS	WALSH, CATHERINE	N
VAVRA, ERIK EDWARD	04/07/2023	PORTSMOUTH	VAVRA, ROBERT	O'HARE, MARTHA	N
TINIOS, OLGA	04/10/2023	PORTSMOUTH	TOMIOKY, MICHAEL	SULMYA, ANNA	N
TRUE, ALBERTA MAE	04/16/2023	BRENTWOOD	STEVENS, ALBERT	YOUNG, PEARL	N
WOODMAN, EDWARD LEIGHTON	04/19/2023	PORTSMOUTH	WOODMAN, EARL	ANDERSON, HELEN	Y
FOWLER, MERTON W	04/22/2023	HAMPTON	FOWLER SR, CLAUSEN	OWEN, MADELINE	N
BOURGAIN, SAIGE MARIE	04/25/2023	HAMPTON	BOURGAIN, JAYBE	GARNIER, JESSICA	N
MARELLI, RICHARD JOSEPH	05/01/2023	HAMPTON	MARELLI, LUIGI	REGGIO, CELESTINA	N
PRAKOP, BEVERLY A	05/03/2023	HAMPTON	RING, LLOYD	MCCORMICK, GLADYS	N
FISHER, MARIA	05/03/2023	HAMPTON	UNKNOWN, UNKNOWN	UNKNOWN, MARIA	N
MALONSON JR, JOHN EDWARD	05/07/2023	HAMPTON	MALONSON SR, JOHN	STAPLES, DELMA	N

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ARAKELIAN, JOHN	05/08/2023	HAMPTON	ARAKELIAN, BAGDASAR	SARKISIAN, MARIAN	Y
RUSHNAK, JUDITH A	05/09/2023	HAMPTON	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
MEIGS, MARTHA	05/10/2023	HAMPTON	MEIGS, HILDRETH	CUENDET, ELIZABETH	N
MURRAY, NANCY JEAN	05/10/2023	NORTH HAMPTON	KORD, JOSEPH	LAWLER, ANNE	N
MCGREGOR, JAMES WILLIAM	05/11/2023	BRENTWOOD	MCGREGOR, JAMES	MCKENZIE, FLORENCE	N
MCKINNON, MARCIA ELLA	05/13/2023	HAMPTON	BLODGETT, FRANCIS	SPRINGER, MARCIA	N
PITMAN, JOSEPH B	05/15/2023	HAMPTON	PITMAN, MARK	GURLL, CHERYL	N
WRIGHT, JOSEPH CHRISTOPHER	05/20/2023	HAMPTON	WRIGHT SR, WALTER	MORRIS, HELEN	N
ROWINSKI, ELLEN L	05/21/2023	HAMPTON	MOSHER, FREDERICK	FURLONG, FRANCES	N
WEST, TIMOTHY LEO	05/24/2023	HAMPTON	WEST, RAYMOND	DESKUS, PATRICIA	Y
FLYNN, JOHN JOSEPH	05/29/2023	HAMPTON	FLYNN, JOHN	WALSH, ELIZABETH	Y
MURTAGH, KATELYN MARIE	05/29/2023	EXETER	MURTAGH, PAUL	GLOVER, CHRISTINE	N
MCCLELLAND, JAMES BAILEY	05/30/2023	HAMPTON	MCCLELLAND, BRUCE	CHAPIN, CAROL	N
SCHAPERO, DONALD SAWYER	06/04/2023	PORTSMOUTH	SCHAPERO, MURRAY	SAWYER, HELEN	Y
BOISSONNEAU, CARMEL M	06/16/2023	MANCHESTER	LAPLANTE, REGINALD	BERGERON, JEANETTE	N
KEENAN, JAMES PETER	06/24/2023	HAMPTON	KEENAN, JOHN	DOWNES, KATHERINE	N
POLE, EDIE M	06/30/2023	EXETER	MOSS SR, ERNEST	KUNDRA, DOROTHY	N
PIERCE, MICHAEL EVERTT	07/05/2023	HAMPTON	PIERCE, WILLIAM	HENRY, FRANCES	Y

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Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
BERGERON, PAULINE J	07/12/2023	RYE	BOURBEAU, ARMAND	OUELLETTTE, DORILLA	N
MCCARTHY, DAVID B	07/20/2023	RYE	UNKNOWN, UNKNOWN	FINNIGAN, PAMELA	N
ABDO, MARILYN GAIL	07/26/2023	HAMPTON	MAURAS, EMILE	HENDERSON, THELMA	N
FISHER, ETHAN RAYMOND	07/27/2023	MANCHESTER	FISHER, JONATHAN	ROGERS, HEATHER	N
LAPHAM, DOROTHY E	07/29/2023	HAMPTON	COLLINS, JOHN	BLACKHAM, ELIZABETH	N
BROWN, GLENVIA ARENDT	07/30/2023	HAMPTON	ARENDT, EDMOND	MUCHEMORE, GERALDINE	N
BURTT, CAROL A	08/02/2023	HAMPTON	BURTT, WALTER	BELISLE, HELEN	N
LEVEILLE, MICHAEL SCOTT	08/03/2023	HAMPTON	LEVEILLE, ROBERT	MACKENNEY, ELIZABETH	N
MURPHY, ANN ELIZABETH	08/06/2023	HAMPTON	BEATTIE, HENRY	MORAN, CATHERINE	N
GIOTAS, ANDREAS A	08/08/2023	HAMPTON	GIOTAS, AGATHOKLIS	FELIS, IFIGENIA	N
WOOD, DAVID IRVING	08/11/2023	HAMPTON	WOOD, IRVING	UNKNOWN, MARY	N
GRAY, SHEILA A	08/11/2023	HAMPTON	GRAY, RUSSELL	WHELAN, FRANCES	N
DOWNES, HORACE STEVEN	08/20/2023	SEABROOK	DOWNES, RICHARD	WALTON, LOIS	N
OUELLETTTE, LAURA JANE	08/22/2023	PORTSMOUTH	MARTIN, TIMOTHY	HESELTINE, LAURA	N
BUSWELL, RICHARD GLENN	08/23/2023	PORTSMOUTH	BUSWELL, GLENN	ROBINSON, BEATRICE	Y
CROWELL, RONALD	08/24/2023	PORTSMOUTH	CROWELL, FRANCIS	MARTIN, ALBERTA	N
SANGENARIO, JOHN	08/30/2023	EXETER	SANGENARIO, JOHN	D'AMICO, CHLORINDA	Y
ROCKER III, DEMMING FRANKLIN	08/30/2023	HAMPTON	ROCKER JR, DEMMING	HASKINS, CHRISTINA	N

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GAGLIARDI, CARMELA M	08/31/2023	HAMPTON	DAMICO, NATALE	BARRESI, ROSARIA	N
YU, YAN	08/31/2023	HAMPTON	YU, CHUNZE	SHEN, HUIFEN	N
SMITH, MABLE	09/08/2023	HAMPTON	CRANE, WILLIAM	KINNEY, GERALDINE	N
DUNN, ANNE QUAGLIETTA	09/13/2023	HAMPTON	QUAGLIETTA, LEONARD	COUTANI, ANNA	N
GRZYBOWSKI, JENNIFER BLAIR	09/13/2023	PORTSMOUTH	BEAN III, JAMES	HANSON, JUDITH	N
CROWLEY, CATHERINE	09/14/2023	HAMPTON	MULLEN, JOSEPH	LUCEY, ANNA	N
DEWAR, NANCY	09/16/2023	HAMPTON	DEWAR, SANDY	MCCLURE, MARILYN	N
MICHAUD, PAUL GARY	09/19/2023	HAMPTON	MICHAUD, CONRAD	POKELA, ROSE	N
WALLACE, CHARLENE E	09/20/2023	EXETER	WALLACE, CHARLES	MILNER, EMILY	N
BECHELLI, EILEEN T	09/25/2023	RYE	TURLEY, HUGH	JENKINS, ANNE	N
PLEAU, WENDY S	10/06/2023	HAMPTON	MACDOUGALL, DUNCAN	WISER, JOAN	N
MCCALL, THERESA HELEN	10/10/2023	HAMPTON	ANDERSON, GEORGE	HLADKY, ANNA	N
BARRY, JOYCE	10/13/2023	HAMPTON	COOK, HORACE	DOWNIE, EVALYN	N
EMERICK, DAWN FOSS	10/15/2023	HAMPTON	FOSS, DONALD	HOLMGREN, MYRTLE	N
MARTIN, BEVERLY JEANNE	10/16/2023	HAMPTON	FOSS, DOLF	FRENCH, EVELYN	N
NISWENDER, ARDEN EDMOND	10/17/2023	RYE	NISWENDER, EDMOND	YARGER, MARGARET	Y
MOORE, MARIE IDA	10/21/2023	HAMPTON	SANSONE, PAUL	SOLARI, ANNA	N
SWAZEY, CLARA RENA	10/21/2023	DOVER	COFFIN, PERCY	MACLEAN, LOUISE	N

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SARGENT, SHEILA K	10/23/2023	HAMPTON	KEIGHER, DONALD	SWEENEY, MARY	N
HASKINS, LAURIE ANN	10/28/2023	PORTSMOUTH	HASKINS, ROLAND	KEMP, JOYCE	N
TIERNEY, LOIS W	11/01/2023	HAMPTON	WARD, MERLIN	HOLLOPETER, ALINE	N
RESNICK, SACHIKO N	11/09/2023	HAMPTON	NOMA, KAZUCHI	UNKNOWN, HISA	N
SAGAR, DOUGLAS A	11/11/2023	EXETER	SAGAR, WINSTON	KEYES, EDITH	N
KROL, JOSEPH LOUIS	11/14/2023	RYE	KROL, JOSEPH	SATROWSKY, HELEN	N
WENTWORTH, EDWARD C	11/17/2023	HAMPTON	WENTWORTH, JAMES	ROLLINS, CARRIE	N
CROWLEY, NANCY	11/17/2023	EXETER	CROWLEY, JOSEPH	KOSLOSKI, DOROTHY	N
PARSONS, MARILYNN L	11/22/2023	DOVER	PIERCE, ARTHUR	CATER, MABELLE	N
MACINNIS, MARY F	11/25/2023	PELHAM	BROWN, EDWARD	CAPONIO, MARY	N
BOULTER, LUCY A	11/26/2023	HAMPTON	COURNOYER, CHARLES	LANGLOIS, GERALDINE	N
HAIGH, JONATHAN MICHAEL	11/29/2023	PORTSMOUTH	HAIGH, JACK	KRAWEIC, MAUREEN	N
KOHLHASE, EDWARD JACOB	11/30/2023	HAMPTON	KOHLHASE, WEBSTER	REMICK, LENA	Y
JOVELL, BARBARA J	11/30/2023	HAMPTON	ANTHONY, ROBERT	SKRABUT, HELEN	N
KIRK, JOSEPH NELSON	11/30/2023	HAMPTON	KIRK, JOSEPH	NILSSON, EBBA	Y
CUNNINGHAM, FRANCIS PAUL	12/02/2023	HAMPTON	CUNNINGHAM, CLIFFORD	RICH, CLARA	Y
MCLEER, HAROLD F	12/02/2023	HAMPTON	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
GUSTAVSON JR, ARVID H	12/05/2023	EXETER	GUSTAVSON SR, ARVID	LETASZ, AMELIA	Y

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CARTER, MARK RICHARD	12/13/2023	PORTSMOUTH	UNKNOWN, UNKNOWN	DAVIS, PATRICIA	N
MACDONALD, FRANCES BARBARA	12/16/2023	HAMPTON	DAVIS, EVERETT	FRASCONE, BARBARA	N
RANCOURT, LINDA MARIE	12/16/2023	EXETER	SKIBICKI, EDWARD	RABY, SUSAN	N
BONTEMPO, SALLY ANN	12/17/2023	EXETER	NUTT, HAROLD	DESTEFANO, SARAH	N
BEZEMES, JOYCE	12/19/2023	HAMPTON	BEZEMES, NICHOLAS	NEWELL, EUGENIA	N
LANG SR, DAVID E	12/19/2023	PORTSMOUTH	LANG, CHARLES	REYNOLDS, DOROTHY	N
BAGLEY, KAREN E	12/20/2023	HAMPTON	BARRY, JEREMIAH	MCDONALD, MARY	N
SZACIK, CORINNE A	12/23/2023	DOVER	CARPENTIER, RUDOLPH	PEZZULLO, ELVIRA	N
VIGLIOTTA, LIBERTINA	12/26/2023	HAMPTON	VIGLIOTTA, ANTONIO	DIFLUMERI, CONCETTA	N
MARTIN, ANN	12/27/2023	HAMPTON	HENNESSY, DAVID	SHEA, EMILY	N

Total number of records 136

## Vitals

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*Report of the Cable Advisory Board*

The year started with a successful broadcast and live stream of the 2023 Deliberative Session. This event went very smoothly this year, greatly helped by not only long-time Channel 22 crew members but by the IT staff as well.

It is always truly a team effort to provide this real-time broadcast for the Town. Not only can Comcast subscribers view the meetings but also the events and meetings can be viewed via a livestream available on the [hamptonnh.gov](http://hamptonnh.gov) website, and by the Cablecast app available on smart TVs, Roku or Firestick.

Channel 22 recorded 129 meetings totaling over 180 hours of footage in 2023 as well as providing production services for special programming and town events. The Memorial Day service, The Hampton Beach Talent Show and of course the Christmas Parade, which went live again this year with the help of the Town's IT Staff.

Perhaps one of the most interesting developments this year was the upgrade to the Village District Studio. The Village District meetings are now being broadcast live for our viewers and being captured in High Definition. This signal is sent live over Comcast as well as live streamed to all of our viewers. The meeting is then available on our VOD as a High-Definition video file. The ability to control cameras and broadcast them from other town facilities will create more flexibility for future programming.

Channel 22 looks forward to 2024 and the unique and challenging adventures that always seem to greet us!

Respectfully submitted,

Brian McCain  
Chairman

*Report of the Capital Improvements Plan Committee*

The CIP Committee continued with the process established several years ago with the objective of changing the CIP from being primarily an administrative plan to a more informative plan. The CIP Committee includes the following members:

Tracy Emerick, Chairman  
Charles A. Rage, Board of Selectmen Representative  
Amy K. Hansen, Board of Selectmen Alternate Representative  
Robert Ladd, Municipal Budget Committee Representative  
Larry Quinn, Municipal Budget Committee Alternate Representative  
Leslie Shepard, SAU 90 Representative  
Leslie Lafond, SAU 21 Representative  
Matt Ferreire, SAU 21 Alternate Representative  
Jason M. Bachand, Town Planner  
Amanda L. Reynolds Cooper, Lane Memorial Librarian  
Kristi A. Pulliam, Finance Director  
James B. Sullivan, Town Manager

The CIP information of planned purchases is made up of three, separately governed bodies:

1. Town of Hampton
2. SAU 90 (Hampton Schools)
3. SAU 21 (Winnacunnet High School)

The Committee continued to utilize the previously established guidelines in order to have as much consistent information as possible. The guidelines are:

1. All projects over \$75,000 contemplated for the next six years should be included in the CIP even if the project does not have complete information and/or a budget.
2. All projects will be scored using a classification system (see below).
3. Projects that do not affect taxes will be included in the report without funds included in the totals.
4. The subsequent year, in this case 2025, will be the only year considered meaningful for funding actions.
5. Each body will provide information in a similar format.
6. All projects are posted on the Town's website in the Planning section.
7. The CIP is a flexible plan due to changing conditions for each governing body, and as such, the plan will be periodically updated and posted online.

### Hampton CIP Project Classification

1. Project Classification #1~ URGENT/FAILURE PROBABLE - Cannot be delayed, needed immediately for health and safety.
2. Project Classification #2~NECESSARY - Needed to maintain basic level and quality of community service.
3. Project Classification #3~DESIRABLE - Needed to improve quality or level of service.
4. Project Classification #4~TO BE DETERMINED - Needs more research, specifics and coordination.

For coordination purposes, all projects are sequentially numbered on each section starting with the following number sequence:

Town of Hampton - 1000  
SAU 90 - 4000  
SAU 21 - 7000

Projects that are related are identified with the initial project number, with subsequent executable sections added as a decimal:

Comprehensive Plan - #1050  
Execution Section One - #1050.1  
Execution Section Two - #1050.2

Following this report is the CIP for the Town, School SAU 90 and Winnacunnet School SAU 21.

The CIP report and associated project information is posted online at

<https://www.hamptonnh.gov/245/Capital-Improvement-Plan-CIP>

Respectfully submitted for the Capital Improvements Plan Committee,

Tracy Emerick, PhD  
Chairman

*Financials of the Capital Improvements Plan*

BY DEPARTMENT		Capital Improvement Plan "2024"					1/29/24	
Town of Hampton		2024	2025	2026	2027	2028	2029	Notes
<b>Fire Department</b>								
HVAC System & System Controls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	Upgrade/replace building controls and HVAC systems
Ladder 1 Replacement	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	Replace LL
Ambulance Replacement	\$ 320,000	\$ 420,000	\$ -	\$ -	\$ 460,000	\$ -	\$ -	Funded by EMS Fund (27)
Self-Contained Breathing Apparatus Replcmnt	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Avg cost at \$9,400 plus RIT packs
Fire Turn-out Gear Capital Reserve Fund	\$ 28,000	\$ 30,000	\$ 30,000	\$ -	\$ 35,000	\$ 35,000	\$ -	Maintain the Capital Reserve Fund
Station 2 (HQ) Apparatus Bay/Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	Replace flat roof over the four original bays (1977)
Station 2 (HQ) Vehicle Exhaust System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	Replace/upgrade the original vehicle exhaust system (2003)
Access Controls	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	Change to electronic access
Public Safety Rtr Improvements and Upgrades	\$ 390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Additional funding sources are being explored
Radio System Replacement/Upgrade	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Town wide radio system upgrade to include Fire, Police & Public Works
<b>Fire Sub-total</b>	<b>\$ 2,098,000</b>	<b>\$ 450,000</b>	<b>\$ 1,530,000</b>	<b>\$ 635,000</b>	<b>\$ 685,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Police Department</b>								
Body Worn Camera/Gruiser Camera/Tasers	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	Seeking grant funding
HVAC repairs	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Annual warrant article/budget
<b>Police Sub-total</b>	<b>\$ 130,000</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Public Works Department</b>								
Road Improvement Capital Reserve	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	Annual Warrant Article
Street and Roads	\$ 855,950	\$ 751,250	\$ 960,080	\$ 840,930	\$ 538,077	\$ 665,000	\$ 665,000	Warrant Article & Highway Block Grant
Sewer Main Projects	\$ 2,475,000	\$ 1,707,100	\$ 1,240,000	\$ 895,000	\$ 744,000	\$ 3,126,000	\$ 3,126,000	Annual Budget/Warrant Article/Bond
Waste water Treatment Plant Projects	\$ 115,000	\$ 83,000	\$ 115,000	\$ 80,000	\$ 15,180,000	\$ 183,000	\$ 183,000	Annual Budget/Warrant Article/Sewer Access Fund
Drainage Collection Lines & Maintenance Project	\$ 572,000	\$ 467,000	\$ 675,000	\$ 175,000	\$ 534,000	\$ 300,000	\$ 300,000	Annual Budget/Warrant Article/Bonds
Solid Waste Collection & Transfer Station Project	\$ 75,000	\$ 125,000	\$ 500,000	\$ 90,000	\$ 250,000	\$ 500,000	\$ 500,000	Warrant Article/Budget
Public Works Buildings & Grounds Project	\$ -	\$ 75,000	\$ 300,000	\$ 150,000	\$ 2,000,000	\$ 650,000	\$ 650,000	Warrant Article
Vehicle Replacement	\$ 345,000	\$ 277,000	\$ 425,000	\$ 340,000	\$ 273,500	\$ 202,000	\$ 202,000	Warrant Article
<b>Public Works Sub-total</b>	<b>\$ 4,937,950</b>	<b>\$ 3,985,350</b>	<b>\$ 4,718,080</b>	<b>\$ 3,070,930</b>	<b>\$ 20,019,577</b>	<b>\$ 6,126,000</b>	<b>\$ 6,126,000</b>	
<b>Town Wide</b>								
<b>TOWN TOTAL</b>	<b>\$ 7,165,950</b>	<b>\$ 5,185,350</b>	<b>\$ 6,248,080</b>	<b>\$ 3,705,930</b>	<b>\$ 20,704,577</b>	<b>\$ 6,126,000</b>	<b>\$ 6,126,000</b>	
Existing Town Debt Service	\$ 3,675,688	\$ 2,818,545	\$ 2,751,292	\$ 2,351,299	\$ 2,292,298	\$ 2,071,587	\$ 2,071,587	

Boards, Commissions, Committees and Trustees Reporting

BY DEPARTMENT	Capital Improvement Plan "2024"						Notes
	2024	2025	2026	2027	2028	2029	
<b>Hampson School</b>							
Technology Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long term facility maint	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	Long term maintenance Warrant Article
<b>Hampson School Sub-total</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	
<b>School Debt Service</b>							
Hampson Academy	\$ 1,499,328	\$ 1,499,610	\$ 1,497,508	\$ 1,498,493	\$ 1,497,438	\$ 1,494,343	
Centre	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Marston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Hampson School Debt Sub-total</b>	<b>\$ 3,499,328</b>	<b>\$ 1,499,610</b>	<b>\$ 1,497,508</b>	<b>\$ 1,498,493</b>	<b>\$ 1,497,438</b>	<b>\$ 1,494,343</b>	
<b>SCHOOL TOTAL</b>	<b>\$ 3,799,328</b>	<b>\$ 1,799,610</b>	<b>\$ 1,797,508</b>	<b>\$ 1,798,493</b>	<b>\$ 1,797,438</b>	<b>\$ 1,794,343</b>	
<b>Grand Total</b>	<b>\$ 14,641,566</b>	<b>\$ 9,803,505</b>	<b>\$ 10,796,880</b>	<b>\$ 7,865,722</b>	<b>\$ 24,794,253</b>	<b>\$ 9,991,930</b>	
<b>Winnacunnet School</b>							
HVAC Cycle	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ 300,000	\$ -	
Roof Management Plan	\$ 975,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	
Access Paths to Athletic Fields/Grandstand	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace Elevator in C Wing	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ -	
Replace Chain Link Fence on School Grounds	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	
Replace Ballers in Many/Athletic Buildings	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	
Repair Warrier Way	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	
Convert Existing HVAC Automation Controls to I	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	
Auditorium Seat Replacement	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	
Replace Hardware Fixtures in Restrooms	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	
Grandstands for visitor Football Alumni Field	\$ -	\$ -	\$ 96,500	\$ -	\$ -	\$ -	
Field Locker Room, Restroom, Concessions and	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	
<b>Winnacunnet Sub-total @ 100%</b>	<b>\$ 1,490,000</b>	<b>\$ 2,500,000</b>	<b>\$ 921,500</b>	<b>\$ 990,000</b>	<b>\$ 910,000</b>	<b>\$ -</b>	
<b>Hampson Portion @ 41.1%</b>	<b>\$ 612,390</b>	<b>\$ 1,027,500</b>	<b>\$ 378,737</b>	<b>\$ 406,890</b>	<b>\$ 374,010</b>	<b>\$ -</b>	41.1% of Submitted amt.
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$ 8,078,340</b>	<b>\$ 6,512,890</b>	<b>\$ 6,926,817</b>	<b>\$ 4,412,820</b>	<b>\$ 21,378,587</b>	<b>\$ 6,426,000</b>	
<b>DEBT SERVICE TOTAL</b>	<b>\$ 7,175,616</b>	<b>\$ 4,318,135</b>	<b>\$ 4,248,800</b>	<b>\$ 3,849,792</b>	<b>\$ 3,789,676</b>	<b>\$ 3,565,930</b>	Not including new bonds

### *Report of the Conservation Commission*

The Conservation Commission was formed in 1963 to protect and preserve the existing freshwater and saltwater wetlands and wetland buffers in the town. The responsibilities of municipal Conservation Commissions are outlined by state statute and each year, the Commission and Brianna O'Brien, Conservation Coordinator, approach their responsibilities with a strong sense of duty and commitment.

In 2023 the Commission kept very busy. Led by Chairman Deborah Wrobel, Vice-chairman Jay Diener and Clerk Pat Swank. Pete Tilton, Bob Fox, and Marc Hiller served as full Commission members and Sharon Raymond, Diane Shaw and Rayann Dionne served on the Commission as alternates. Katherine Desrochers and John Croteau joined the Commission as alternates this summer.

The efforts of the Commission in 2023 can be defined as keeping pace with an ever-changing climate in an ever-changing community. As the Town's dynamic community grows and evolves, the Commission diligently reviews proposed development and other projects in and near wetlands and provides thoughtful feedback to the Planning Board and/or the New Hampshire Department of Environmental Services who issue or deny permits for the proposed work. This year the Commission reviewed 18 Town Wetland Permit Applications and 18 NHDES Wetland Applications. The Commission also leads, supports and participates in municipal and state efforts to further the protection and health of our local natural resources.

One of the Commission's (many) responsibilities is to monitor town-owned and town-managed conservation land. The Commission is responsible for around 200 conservation parcels and for regular and quality monitoring of these sites. A summer intern is hired and trained to visit and report on about ¼ of the sites every year.



*Osprey in a nesting platform in the n Salt Marsh. Photo by Peter McTague*

This summer, Peter McTague of St. Anselm College monitored 46 parcels of land, totaling around 230 acres, and reported no serious problems. However, he brought several minor issues to the attention of the Commission like small amounts of debris and litter on some parcels and the presence of invasive species.

Peter also reported on the impressive presence of birds in the area, he observed Saltmarsh and Nelson's sparrow in the Drakeside Marsh and Meadow Pond area, Purple Martin in the Island Path area, and Osprey.

These sightings are exciting, particularly the Saltmarsh sparrows, who are critically vulnerable to sea level rise as they nest in coastal marshes and have unfortunately faced sharp declines in their population due to extreme habitat loss.

## Boards, Commissions, Committees and Trustees Reporting

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In January, the Commission wrote a letter of support for the New Hampshire Coastal Program and the Seabrook Hampton Estuary Alliance's NOAA Project of Special Merit application. The proposal outlined a new position, a coastal conservation coordinator, which would serve Seabrook, Hampton and Hampton Falls to help advance regional coastal conservation efforts. The grant was awarded in September and the Coastal Conservation Coordinator has been hired and will start in January 2024. The Commission is looking forward to the ways in which the town will benefit from this added capacity.

In March, the Town approved a warrant article for the Commission to spend up to \$100,000 to study the ecological conditions of the Grist Mill and Ice Ponds and to recommend restoration and remediation alternatives for the Commission to pursue to protect and, where possible, enhance the ecological health of these ponds. In October, the Commission awarded a contract to GEI Consultants to conduct these studies. The field work will take place this coming spring and the final report will follow. The Commission is excited to see the results from this work and intends to work diligently to secure funding to follow through with the recommended restoration plans.

Another project the Commission is excited about is the implementation of the Ditch Remediation efforts, after several years of planning, designing and permitting the New Hampshire Department of Environmental Services Coastal Program funded through the American the Beautiful Grant, expects to see 120 acres of man-made ditches in town remediated over the next few years. The Commission enthusiastically supported this grant application through a letter of support in April and is eager to see where these efforts take the town in the coming years.

In May, the Commission was awarded just under \$23,000 through the 2023 Piscataqua Region Environmental Planning Assessment Grant Project to fund the development of the Town's Natural Resource Inventory (NRI). NRIs compile and describe important, naturally occurring resources as well as cultural resources like historic, scenic and recreational sites within a municipality and are an important tool for planning and decision making. FB Environmental was awarded the contract to complete the NRI which will be completed in early 2024.

The NRI will include a written report as well as printed and online maps so that the data will be accessible, engaging and applicable. The NRI will serve as an exciting resource and tool for elected and appointed decision makers as well as residents and those who recreate and enjoy the town's natural resources.

The Commission once again held their rain barrel auction this spring with special thanks to the Hampton Garden Club for hosting the event; Aquarion Water Company for providing the rain barrels; Wicked Awesome Paint & Wallpaper for donating the paint; Mrs. Edgar's Winnacunnet art students for painting the barrels and to Wayne's Auto Body for adding a protective clear coat to the painted rain barrels.



*2023 Painted Rain Barrels*

## Boards, Commissions, Committees and Trustees Reporting

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The Commission looks forward to this event every year and appreciates the community effort that goes into making it a success.

As the school year came to a close in June, Nathan Dillon was awarded the 2023 Barbara Renaud Conservation Award at the Hampton Academy graduation ceremony. The Barbara Renaud Award honors a former Commissioner who is remembered for her strong dedication to keeping the town's natural areas protected. It is awarded to a graduating student who excels in the field of environmental science.



*Volunteers planting dune grass on Plaice Cove. Photo by Wells*

The Commission could not do what they do without the help and encouragement of many of you. The Commission would like to congratulate and thank Jack Demirbas on the successful completion of his Eagle Scout project. Jack built a kiosk, cleared, and marked trails and built a bench on the Car barn Pond property, managed by the Commission, on the west side of town. His dedication to this project has made this area more accessible to the public and the Commission is very appreciative of his hard work.

The Commission would also like to thank the Bashline family for their advocacy. Because of their efforts, a portion of the dune at the end of Portsmouth Ave has been prioritized for restoration.

This summer, Abigail Lyon from Piscataqua Region Estuary Partnership (PREP) and Alyson Eberhart from UNH organized the efforts and the area was roped and fenced off to re-route beach access around the dune and to allow the path through the dune to revegetate. This is a small but mighty step towards protection and enhancement of dune health in this vulnerable area.

Throughout the year, Ms. O'Brien coordinated the Commission's many efforts and continued to represent the Town and the Commission in a number of different initiatives and projects including the Coastal Hazards Adaptation Team (CHAT) whose 2023 focus was outreach. Ms. O'Brien supported those efforts through several tabling events as well as leading CHAT's social media presence.

Ms. O'Brien also continued to serve on the Piscataqua Region Estuary Partnership (PREP) Management Committee. Some of Ms. O'Brien's other 2023 accomplishments include the continued publication of the Commission's quarterly newsletter; participation on Flood Smart Seacoast steering committee project which seeks to codify amended floodplain ordinances in town to improve flood resilience; presenting to Marston's fourth grade class about conservation in town; supporting the NHDES Coastal Program's invasive Pepperweed identification and management efforts; organization of dune replanting efforts at Plaice Cove in collaboration with NH Sea Grant and Nature Groupie; and participation with NHDES's Seacoast Private Well initiative which provided free education and well-water testing for private well owners throughout the seacoast including approximately 40 town residents.



### **Town Forest**

In 2022, the Commission initiated a Town Forest Subcommittee to help with the maintenance of the Town Forest. In the coming years, the Commission, with the help of the subcommittee, hopes to clean up the trails, mark them appropriately, educate users about appropriate uses, clear out invasive species, acquire the additional private properties within the forest and work with a professional to better understand the ecological value of this area. The Town Forest Maintenance Fund currently has a balance of \$1,812.02; the purpose of this fund is to establish or maintain a city or town forest through activities such as trail maintenance and development, signage and removal of invasives in accordance with RSA 31:113. There have been no expenditures out of this fund in many years. To help ensure the new goals for the Town Forest are more easily attainable, the Commission has proposed a 2024 warrant article to raise \$15,000 to be placed in the Town Forest Maintenance Fund.

### **Victory Garden**

A lot of rain and the transition to a garden Leadership Team made for an interesting and exciting year at the garden. The growing season was a challenge (but still many gardeners had success) and attention was shifted to the garden as a whole. Many larger projects were accomplished this year that have and will continue to improve the health and functionality of the area. The Leadership Team applied for and received a grant to fund a native plant pollinator garden. The pollinator garden was started this year and will bloom next season. Many gardeners assisted with this project during the workday, they also got help from the Boy Scouts.

This year one garden plot was dedicated to growing food for the local food pantry. The plot is called Mike's Place and was taken care of by the Leadership Team. Also, extra produce from individual gardeners was donated to St. Vincent de Paul and local food banks. The garden compost area has been a large open area with no structure. This year a 2-bin compost area was constructed using pallets. The compost will be for gardeners as part of the sustainability plan for regenerating the soil.

The Leadership Team met and assessed walkways and developed standardized rules about structures in the garden. The purpose is to make the walkways easier to navigate for people and wheelbarrows. The Leadership Team is hoping to further improve the walkways with new material in the coming year. The members of the garden and the community appreciated the addition of the port-o-potty. The Leadership Team is planning to have the port-o-potty next year for the convenience of all who use the land.

The Victory Garden ends in 2023 with \$2,920.75 in its account. The garden used a sliding scale fee system this year instead of a set fee, in order to address larger projects and garden needs, 45 out of the 52 gardeners this year paid the full fee or over the full fee. With increased capacity and enthusiasm for garden improvements, the Commission has proposed a 2024 Warrant Article to raise \$10,000 to be used to renovate the garden and develop new garden plots to accommodate more gardeners.

The garden improvement project would involve cleaning up the back portion of the garden, relocating the existing shed and may involve renovating the pathways within the garden, improving the existing fence and providing compost and/or other suitable organic material to improve the soil health within the garden.

## Boards, Commissions, Committees and Trustees Reporting

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There were 10 new gardeners in the 2023 season and there are currently 18 people on the waitlist. If you are interested in learning more about the Victory Garden or adding your name to the waitlist for a plot, please email [hamptonvictorygarden@gmail.com](mailto:hamptonvictorygarden@gmail.com)

As 2023 comes to an end and we reflect on all that we were able to accomplish, the Commission would like to extend our gratitude for the continued support we receive from the residents of the Town as well as our numerous project partners and volunteers.

Our commissioners (your neighbors) work hard to balance landowners' ability to improve their properties with protecting some of Town's most valuable and fragile resources. With the Town's support, we have acquired Conservation Easements on some of our historic and valuable properties, ensuring they will be protected in perpetuity. We remain committed to working on your behalf to protect Town's water resources, open spaces, wildlife and aquatic habitats. We encourage anyone interested in joining the Commission or getting involved in local conservation efforts to contact the Conservation Coordinator at 603-929-5808.

Respectfully submitted,

Deborah Wrobel  
Chairman

*Report of the Hampton Beach Area Commission*

The Commission using the New Hampshire legislative approved \$20,000 of state money for the purpose of updating HBAC's Master Plan and the awarded grant from the New Hampshire Coastal Commission of \$24,000 for the purpose of updating the environmental components of its Master Plan and development of a website, both were successfully completed in June of 2023. HBAC had 50 copies of the report printed and also has made it electronically available on its new website <https://hamptonbac.com> that is also accessible through the Town's website.

Travis Pryor, Consultant with GEI Consultants of Portland, ME met with the HBAC Commissioners again in January and February to discuss and inform them of the findings and potential recommendations. Multiple stakeholder/business and regional resident sessions and three public hearings were held to receive input and acceptance. The Planning Board adopted the report to be attached to the Town's Master Plan in June of 2023.

In addition to working on the Master Plan update, the commissioners in January heard reports from Jen Hale, Public Works Director, on the Kings Highway flooding adaptations planned. In February we heard from Dave Walker from Rockingham Planning Commission and his report of the Seacoast Transportation Vulnerability Assessment and Resiliency Plan. In March, the state Legislative team was invited to update the commission on up-coming bills that would impact the town, state or beach. In April, the final proposal for the Master Plan was held in a public hearing at the Seashell. The commissioners also appointed HBAC Commissioner Loiseau to the Town's Master Plan Implementation Committee. In May, we heard from John Nyhan, president of the Hampton Area Chamber of Commerce about the Chamber's application to receive an available 2023 Coastal Resilience grant. In addition, we received a copy of The New Hampshire Coastal Flood Risk Summary. In June, we received the final Coastal Resilience and Environmental Update to the Master Plan report and the new HBAC website completed proposal which both were approved. We also submitted an application to NOAA's Coastal Resilience Grant but were notified the application was not moved forward.

Monthly we heard from the subcommittees that were serving on the Town's Master Plan Update then its Implementation Committee; the beach new building project review committee; the HBAC Master Plan Update; and the Website development committee. The website went on-line in July.

We remain constant in working with NHDOT and their engineers on the proposed projects of the new Hampton River bridge and improvements to Route 1A. HBAC only holds emergency meetings in July, August, Nov., and Dec. We were unable to hold a meeting in September due to our scheduled meeting date not having Channel 22 staff to do live or recording and an alternate date was without a quorum. The October meeting is our reorganizational meeting and discussion of the next year's activities and projects.

Respectfully submitted,

Nancy Stiles  
Chairman

### *Report of the Hampton Beach Village District*

The summer of 2023 was challenging due to the frequency of inclement weather. The Winnacunnet High School Chamber Singers and Jazz Band performed on May 30th to begin the season. In June, the 23rd Annual Sandsculpting Classic was held and the sculptures were extraordinary. The crowds came in spite of the rain during the final competition. Bands appeared on the Seashell Stage throughout the summer seven nights a week, and the playground was opened and much of the equipment was replaced.

Fireworks resumed every Wednesday weather permitting. In July, the Movies on the Beach returned to massive crowds. Country Music Fest began on July 11th and ended with the appearance of Chris Janson on July 13th. The Miss Hampton Beach pageants were held on July 29th and 30th and were well-received as always. Sebastian Privitera returned with his sand artistry on the beach, and Yoga on the Beach was again provided to locals and tourists.

Live auditions were held on August 6th for the upcoming Hampton Talent Competition. Many talented singers were chosen to appear at the end of the month for the semi-finals. The Hampton Beach Village District once again was the major sponsor for the Children's Week offered by the Hampton Area Chamber of Commerce. Though the weather was unpredictable, most events were held as scheduled. The parade was cancelled, however, due to torrential rain. The Precinct also offered Reggae Fest with Redemption at the end of the month, and Polka Festival on August 13th.

Cirque du Hampton Beach was presented on September 2nd. It was a beautiful evening and it was a tremendous success once again. Unfortunately, the Fire Show was cancelled due to the winds caused by an oncoming hurricane.

The Hampton Beach Village District continues to support the efforts of the Blue Ocean Society to educate the public on preserving the oceans. Our Beautification Committee had a successful summer. Visitors to the beach enjoyed the beautiful flowers maintained by the many devoted volunteers. The migration of the Monarch butterflies was also monitored by tagging 92 individuals.

The Hampton Beach Village District invited many department heads to the monthly meetings during the year including Police, Fire Department, DPW, Library, Heritage Commission and the School Department. Representative Muns also appeared to discuss upcoming legislation concerning flooding.

The Commissioners would like to thank the employees and volunteers who contributed to the success of our endeavors, and we express our gratitude to the residents and businesses for their continued support. Our website is <https://hamptonbeach.org>

Respectfully submitted,

Commissioner Chuck Rage, Chairman  
Commissioner Maureen Buckley  
Commissioner Robert Ladd

*Report of the Hampton Historical Society Board of Trustees*

This past year, 2023, continued to bring us visitors from around the globe as well as a handful of town residents who had never seen Tuck Museum before! We were grateful that they chose to stop in and chat. We continue to be grateful for the support from our townspeople. We are an independent nonprofit, and we survive through memberships, we could not continue to preserve the Town's History without this help.

Gary Grashow and his Building Committee have completed the restoration of the Tourist Cabin located on our grounds with new paint, deep cleaning, polished woodwork and windows. Several new windows were also put in at the Workshop to help solidify the older, cracking seals. We thank our volunteers for this work. Much more needs to be done according to our Strategic Plan.

This past year our Programs Committee organized presentations on Tide Mills, Heirloom Plants by John Forti (in cooperation with the Lane Library), Epoch Preservation and their work at Pine Grove and Ring Swamp (supported by the Town), Cemetery Tours, New England Quilts through NH Humanities and Jake Tumerlaire's presentation on Native American Artifacts and Hampton's Collection at our Annual Meeting. The HHS Fall Festival led by Molly St. Jean was another success... great weather and over 500 visitors engaged in a circus themed event with fun for all ages. We saw many of you at the Tree Lighting as we gave out our famous Old Fashioned Molasses Cookies, in the rain! Wouldn't it be fun to open up this Holiday event at the HHS and Parks and Recreation fields in the future?

We rounded out the year with a Volunteer Appreciation Luncheon given by our Board to thank the many volunteers that made the Hampton Historical Society run smoothly. We were blessed to have three student interns with us this year and could not be prouder of them! Our volunteers are the backbone of this organization. If you have the time, consider being part of our team.

What's coming up? Lots of exciting new programs and displays: Hampton Women through the ages, our annual Poetry with Hampton Academy's 7th and 8th graders, NH War Monuments, Viking Encampment, a visit from the Marquis de Lafayette and his friend John Adams. There is more to come on all of this...please stay tuned to our website. Become a member to receive email notices on these events. And, come help us plan for our 100th Anniversary of HHS in 2025.

If you have joined us, we welcome you, and thank you to the many who have also considered an extra donation. Our heartfelt thanks go out to all of our renewed members, and the Town for their support when needed. Please, do not hesitate to drop us a line at [info@hamptonhisotricalsociety.org](mailto:info@hamptonhisotricalsociety.org) if you have any questions or can offer your services at Tuck Museum. We thank you.

Respectfully submitted on behalf of the Historical Society Board of Trustees,

Lori White Cotter  
President, Hampton Historical Society

## *Report of the Heritage Commission*

The Heritage Commission met 10 times this year; usually on the first Thursday of the month. Our activities and ongoing projects have been as follows:

### **Historic House Marker Program**

We first had to locate a new source of one-of-a-kind custom-made signs since the previous source closed. We were fortunate to have located a Hampton artisan who has taken on this task. Information on applying for one is on our page on the Town's website. Please note we have reduced the criterion for the age of a building that qualifies to 50 years old, in order to acknowledge those cottages and other buildings that may only be only 50 years old but are of historic significance.

### **Whatzit - Wherezit Map of Hampton**

This map/game features ten of the more obscure or less obvious artifacts of our history and may surprise those who think they know the town well. The project was funded in a public/private partnership with Experience Hampton. Maps are free and may be obtained from the Town Office's lobby, the Lane Memorial Library, the Hampton Area Chamber of Commerce and the Tuck Museum.

### **Photo documentation of buildings 100 years old or more designated for demolition**

- ❖ 188 Winnacunnet Rd - main house will stay, cottage to be demolished.
- ❖ 338 High Street - pending permit issue.

The reports on these buildings are currently housed in the Planning Office.

### **Other activities this year include:**

- Review at the request of the NH DOT of their proposed Interpretive Panels commemorating the Route 1A bascule-style bridge between Hampton Beach and Seabrook, pending its replacement.
- Ongoing discussions with the Black Heritage Trail of NH regarding a monument to a Black person of historic significance in Town.
- We continue to be concerned about the deteriorating condition of the one remaining blacksmith shop and recognize the reality of the six-figure cost for restoration of the building to a safe, solid condition. The dilemma exists that even if that could be done, as there are limited parking spaces for those interested in viewing the building. The possibility of a smaller monument to this and the other blacksmith shops of the previous century is being explored.
- We are seeking up to four more alternate commissioners to attend all meetings, participate in all activities and vote in the absence of an appointed commissioner. If interested please submit a brief note stating your interest to the Planning Office.

Respectfully submitted,

Ann Carnaby  
Chairperson

*Report of the Lane Memorial Library Trustees*

**By the numbers**

The full collection of the library at the end of 2023 totaled 70,718 titles. Over the course of the year, 3,033 titles were added and 7,623 titles were removed. We had 9,319 registered patrons in 2023.

Circulated materials	117,864	(127,926 in 2022)
Visits	93,742	(64,022 in 2022)
Computer uses	6,338	(4,016 in 2022)
Reference questions	10,546	(13,182 in 2022)
Events	402	(376 in 2022)
Event attendees	18,041	(15,442 in 2022)

*\*With the change in library software, mentioned below, our statistics for 2023 are approximate.*

This year brought staffing challenges to the library in a dramatic way. In a larger department three medical leaves and two resignations would have less effect, but with only seven full-time staff members these changes throughout the year created obstacles to overcome. As we begin 2024, we are still feeling the results of those absences. We also migrated to new computer software for running the library this year. While the change should have been simple for our patrons, the library staff had to undergo several days of training and relearn all their daily tasks.

**Building**

The library’s large meeting room, the Wheaton J. Lane Room, received a floor to ceiling refresh this year. The damaged drop ceiling tiles have been replaced throughout the building including in this meeting room. Through a generous gift from the Friends of the Library the walls of the meeting room got a fresh coat of paint and the well-worn carpeting has been replaced. The art hanging system, part of the Weston Gallery within this room, got an attractive upgrade as well.



*Works of painter, Sarah Cassani, the first to exhibit in the improved meeting room/gallery.*

**Staff**

Our front desk staff welcomed two new team members this year, Mary Toumpas and Donna Norton. The hard-working Marketing & Events Librarian / Assistant Director, Stacy Mazur, left the library to pursue an exciting opportunity in Maine, leading to the promotion of Kevin Robbitts-Terry to Assistant Director in addition to his duties as Systems Librarian.

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Later in the year, we welcomed Julia Verbanic to the staff as the new Marketing & Events Librarian. At the closing of the year our Community Experience Librarian, Paulina Shadowens left to pursue employment opportunities in Europe.

### Events

We took every opportunity to share wonderful speakers and great locations in 2023. We spread out to both the WHYM and the Four Pines breweries for a grown-up spelling bee and an educational tour about the craft of beer making, respectively. We partnered with the Hampton Historical Society and the Hampton Garden Club to host author and gardener John Forti to discuss heirloom gardening. With the lovely Victoria Inn as the backdrop, we partnered with the Hampton Parks and Recreation Department to host a thank you tea for the Hampton Garden Club for all they do on our properties and around town to make Hampton blossom. The busy Hampton Garden Club was back to create incredible floral arrangements that mimic or mirror book covers for our shared “Books in Bloom” exhibit.

The Hampton Police Department has joined the fun tradition of celebrating “National Night Out” in August and we were thrilled to host a booth. At Halloween time, we were having a blast with the PTA and Parks and Recreation with a trunk full of treats in HalloweenTown and as a stop on the revived Toddler Trick or Treat Parade.



*Patron hopping like a rockhopper penguin.*

We began the year with a new annual tradition - A Polar PJ Party. We celebrated all things penguin - dancing, waddling and playing in artificial snow. Other fun highlights from the year include a book release party for the latest edition in the popular Dogman series. The fun and funny Stuffed Animal Sleepover made its return after a long hiatus.

Local historian Neil Novello generated strong interest and a long waitlist for his presentation on “The Castle: stories of the Portsmouth Naval Prison.” We welcomed Hampton Academy students back to school with treats and challenge games for after school. Patrons were amazed and delighted to meet a hawk up close when Monadnock Falconry presented on the Hampton Academy fields. Our generous Friends group provided the funds needed to host a unique LED mini-golf experience throughout the library.

All of this in addition to many more presenters, authors, artisans and professors coming to enlighten and entertain, book clubs, storytimes (including on a school bus!), craft classes and school field trips. We also offered a space for weekly ESOL (English to Speakers of Other Languages) classes.

### HUB Community Center Planning

Following the successful passage of Article 21 at Town Meeting and a request for proposals, the HUB planning project was awarded to Placework from Portsmouth, NH. The project team met to review overall project vision and goals, evaluate the existing library and indoor recreational space and prioritize future space needs. The group reviewed “case studies” of similar



## Boards, Commissions, Committees and Trustees Reporting

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facilities around the country and established a list of guiding principles to direct conceptual planning.

Placework then reviewed three potential sites, this site analysis demonstrated that the Lane Memorial Library site most closely aligns with stated project goals and technical criteria for redevelopment. The team met with representatives from the Library and the Parks and Recreation Department to understand space needs and developed draft space requirements listing the required spaces, their sizes and key functional requirements. From there the team began calculating square footage potential based on those needs. All this information was shared with the public in October and can be found on the project's website <https://hubofhampton.org> The "Look Book" and renderings developed from this planning phase will be available in early 2024.

On behalf of the Board of Trustees of the Lane Memorial Library and their grateful staff

Respectfully submitted,

Amanda L. Reynolds Cooper M.S. L.I.S.  
Library Director

*Report of the Leased Land Real Estate Commission*

The Leased Land Real Estate Commission was enacted by the New Hampshire Legislation in 1983, Chapter 3, 314:1-a. Under Chapter 314:1-a, II, the commission is charged with the following:

“The Hampton leased land real estate commission shall hear all appeals from any decision of a town official or town appraiser relating to leased lands, including appeals with respect to the determination of a fair market value for leased land, boundary disputes, the duration of tenancy, or any other appropriate matter.

The commission may affirm, deny, or modify any decision upon appeal. The commission shall not be bound by the rules of evidence and may consider all materials presented orally or in writing by either party prior to making its determination.

The commission shall also have the duty of monitoring and implementing the sale of leased lands and paying over the proceeds of said sales to the trustees of the trust funds in accordance with 1975,314:1”.

The Town though its Board of Selectmen leases thirty-one parcels of land; the parcels generate \$193,778.00 in land rent.

The commission meets as necessary, and the agendas and minutes of the commission are available on the Town’s website.

Leased Land Real Estate Commissioners

- Christine Baker
- Kenneth Lambert
- Todd Loiseau
- Cynthia Perrault
- Jeannine St. Germain

Respectfully submitted,

Kristina G. Ostman  
Administrative Assistant

### *Report of the Master Plan Implementation Committee*

The Master Plan Implementation Committee (MPIC) was established in 2023 to assist the Planning Board with facilitating the implementation of the Town's Master Plan to ensure that the document remains an active tool for the long-range planning, conservation and orderly growth of the community.

The MPIC is an advisory subcommittee of the Planning Board. The MPIC consist of fifteen (15) regular members: two (2) members of the Planning Board; one (1) member from the Board of Selectmen, Budget Committee, Zoning Board of Adjustment, Conservation Commission, Hampton Beach Area Commission, Hampton Beach Village District, SAU90, Hampton Area Chamber of Commerce, Seabrook-Hampton's Estuary Alliance and four (4) Resident-At-Large members.

The Planning Board appointees function as Chairman and Vice-chairman, as determined by the Board. Resident-At-Large Members serve in two-year increments, with new appointments and re-appointments to be considered by the Planning Board every other year in March. All other Regular Members serve in one-year increments, with new or renewed appointments made by the respective body following the March Town Meeting.

Town Planner Jason Bachand provides professional and technical guidance to the MPIC. The Planning Office serves the role of "tracker" to ensure that progress is documented. The completion of specific action items will appear in a master implementation table that includes detailed information including responsible party, potential partners and level of priority.

The Planning Office maintains and updates a web page for the Town's Master Plan and its implementation component. The link is: <https://www.hamptonnh.gov/516/Town-of-Hampton-Master-Plan>

The objectives of the MPIC are as follows:

- Evaluate and prioritize the action items within the Master Plan.
- Schedule when specific Master Plan action items should advance, with input from town staff, elected and appointed officials, residents and the business community.
- Consider recommendations from other relevant studies that have been accepted or endorsed by the Planning Board and are consistent with the spirit and intent of the Master Plan.
- Develop a resource inventory of those assets and organizations that will be helpful to engage with during the implementation process.
- Provide an opportunity for public comment pertaining to the Master Plan during the MPIC meetings.
- Routinely update the Planning Board on progress with implementation efforts.

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The MPIC met a total of six times in 2023. At the first meeting, Mr. Bachand provided the members with an orientation of the Town’s Master Plan, the implementation process and asked the members to discuss their own key topics of interest. Afterward, the members assertively commenced the preliminary evaluation and prioritization of the Master Plan’s 149 action items, which required several meetings of thoughtful discussion and strategic thinking. This was followed by confirmation of the MPIC’s top three “Year 1” priorities from each of the Master Plan’s five central themes, ahead of the next intended step of inviting Department Heads and other responsible parties to upcoming meetings to discuss their priorities and needs.

Specifically, the five central themes of the Master Plan are as follows:

- Vibrant (26 action items)
- Connected (30 action items)
- Resilient (58 action items)
- Innovative (23 action items)
- Collaborative (7 action items)

This is in addition to the general “Implementation and Reporting” heading, which includes 5 action items.

Details about the above action items can be found in the Implementation section of the Master Plan, which can be downloaded using the link provided in this report.

The MPIC meets a minimum of six times per year, generally on the fourth Wednesday of the month, with additional meetings scheduled as needed. There is a Public Comment opportunity at the beginning of each meeting for residents and other community stakeholders to share their thoughts as they pertain to the Master Plan.

The Planning Office (the public’s contact point for the Master Plan Implementation Committee) is open from 8:00 am to 5:00 pm, Monday through Thursday and 8:00 am to 2:00 pm on Friday. We look forward to working with you in 2024.

Respectfully submitted,

Brendan McNamara  
Chairman

### *Report of the Mosquito Control*

An incredibly wet summer led to an increase in disease activity in New Hampshire. All three mosquito borne viruses were detected throughout the state. There were two human cases of Jamestown Canyon Virus in Bedford and Belmont and one human case of West Nile Virus in Pembroke. Less common than Lyme disease, were two human cases of the tick-borne disease, Powassan Virus. A wild turkey from Farmington tested positive for Eastern Equine Encephalitis (EEE) as well as mosquitoes from Exeter and Fremont. In Stratham, mosquitoes tested positive for West Nile Virus. Fourteen samples of mosquitoes tested positive for Jamestown Canyon Virus in eight communities. Diseases spread by mosquitoes and ticks will remain a public health concern for the predictable future.

Adult mosquitoes were monitored weekly throughout the town. Mosquitoes collected in traps were identified as to species and sent to the State Lab in Concord where they were tested for EEE, West Nile Virus and Jamestown Canyon Virus. No disease activity was detected in Hampton mosquitoes this season.

The Mosquito Control Program in town includes trapping and identifying adult mosquitoes for disease testing at the State Lab, monitoring wetlands for larval mosquito activity, larviciding where mosquito larvae are found, nighttime spraying along roadways and maintaining the greenhead fly trap program on the salt marshes.

Field work begins in April when mosquito larvae are found in stagnant water such as red maple and cedar swamps, salt marshes, woodland pools and other wet areas. Dragon uses a naturally occurring biological product called Bti to control mosquito larvae in wetlands. Bti will not harm people, pets and other animals, birds, aquatic life or other insects. Dragon also used Natular, an organic biological product, to control disease carrying mosquitoes in catch basins.

Residents who do not want their property sprayed may use our No-Spray Registry online at [www.dragonmosquito.com/no-spray-registry](http://www.dragonmosquito.com/no-spray-registry) or write to Dragon Mosquito Control, PO Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, color of your house and acreage you own.

If you have submitted a request in prior years, please contact the office to reaffirm your request. To keep our records current, we need to hear from you each year. Inquiries may be emailed to [www.dragonmosquito.com/contact-us](http://www.dragonmosquito.com/contact-us) or you may call the office with questions at 603-734-4144.

Respectfully submitted,

Sarah MacGregor  
President  
Dragon Mosquito Control, Inc.

### *Report of the Municipal Budget Committee*

In 2023 the Municipal Budget Committee did its best to fulfill its role of preparing the 2024 budget, making recommendations and reviewing expenditures.

At the March election 25 of the 27 budget items passed; the town budget failed by 12 votes, as a result in 2023 our budget reviews were based on the default budget.

We convened on the 2nd Tuesday of every month, excluding July and August, with additional meetings held four times in November and four times in December, all at 6 pm. The committee was comprised of members with a range of experience. Anne Marie Galanis was newly elected, Larry Quinn was re-elected. Matt Saunders and I remained as Vice-chairman/Chairman. After a resignation in the spring, we put a notice out and the spot it was filled by William DiBiasio who made a very easy integration. We assigned reps for the Capital Improvement Plan (CIP) and Master Plan Implementation Committee. Kristina Ostman took the minutes for the committee.

For the first time we arranged tours of the DPW, Parks and Recreation, Fire, Police and School facilities. Several members participated and I hope that this tradition continues.

Over the course of the year we reviewed monthly financials, discussed ways to improve the budget-building process, revolving and special revenue funds, updates on warrant articles, capital projects, revenues, tax impacts and the impact of running the Town on a default budget. Every department gave presentations and answered all the committee's questions.

Town Manager Jamie Sullivan and all staff and departments were very responsive to all our questions and gave very detailed and useful information. The police department led by Chief Reno gave an especially impressive presentation explaining their mission, operations, challenges and needs.

We talked about the impact that a default budget has on town operations. A dry winter and rainy summer combined with higher parking revenue worked in the towns favor. However, a default budget has meant that many town employees are carrying the extra load. Less urgent tasks get delayed and the ability to respond to every resident's request in a timely manner slows down.

A topic that comes up every year is how the use of the Unassigned Fund Balance (UFB) to fund warrant articles might be perceived as misleading. The UFB is composed of unspent revenues, including property taxes from previous years. Following numerous discussions, the wording on the ballot will be amended to state "No tax impact in 2024" instead of the previous "No tax impact". While this alteration may seem minor, it directly stems from the committee's request for clearer communication to the voters.

Members asked for additional historical information to better understand the patterns in expenses. Debt is increasing to finance crucial infrastructure projects, such as the repair of the Sea Wall. Maintaining a healthy range for the UFB is essential to minimize our borrowing costs, and currently, we find ourselves at the lower end of this range.

SAU 90 did a very thorough job of updating the committee on the progress of students, staffing, budget management and the status of the facilities. They are also consistent in the way

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they present their information every year. School tests results show that students have rebounded better than most of the state - according to superintendent Dr. Costa it is because of full staffing and positive work environment. The school budget passed in 2023 but it continues to grow mainly due to the cost of competitive wages, providing an equitable education to all students regardless of their abilities and the upkeep of three buildings. Thankfully Finance Director Mariah Curtis takes full advantage of available grants with the help of a part time grant writer.

Trust is important to budget building. The committee members need to trust that they will be heard and respected when they ask questions or make comments. We need to trust that the financial information we receive from the Town is accurate and shows a true picture of what is going on. Departments need to trust that the information they are being asked for is to better understand and make more informed decisions. We hope that residents trust our efforts and we are grateful for the opportunity.

Respectfully submitted,

Katherine Harake  
Chairman

## *Report of the Planning Board*

The Year 2023 was another busy and productive year for the Planning Board. Jason Bachand, Town Planner, had many challenging applications and projects to manage, and effectively guided the Board toward rendering well-informed decisions. New applications of note that were approved this year were:

**188 Winnacunnet Road:** Subdivision of 4.182-acre lot with existing single-family home into seven lots (6 new single-family lots).

**465 & 467 Ocean Boulevard:** Site Plan for a condominium building with 8, three-bedroom units with associated parking and site improvements.

**853 Lafayette Road:** Amended Site Plan & Conditional Use Permit for construction of a permanent outdoor patio in front of business (WHYM).

Additionally, a major development proposal was conceptually discussed with the Planning Board in July of 2023:

**1 Liberty Lane East/Liberty Lane:** Mixed use development (approximately 104 acres). Approximately 210 market-rate rental apartments in two buildings (one renovated and one new), a clubhouse building, a retail/restaurant building, and other amenities including a dog park and walking/biking paths.

A proposed project that garnered significant local interest was presented to the Plan Review Committee (PRC) in August of 2023 and was before the Planning Board in late 2023:

**17 & 17R Barbour Road:** Site Plan & Conditional Use Permit: Construction of 150' tall monopole style tower (156' to top of lightning rod) inside a 60' x 60' fenced-in compound. Conditional Use Permit for telecommunications facility in the Groundwater Protection District.

On February 15, 2023, the Planning Board adopted the Town's Master Plan. Titled "Our Town, Our Future", the new Master Plan is a concise and engaging document. The adoption of the Master Plan followed more than three years of hard work by the Planning Board and its Master Plan Steering Committee, the Planning Office and many other dedicated individuals. It is an easy and enjoyable read which provides valuable insight into where the town is today and where it hopes to be 10 to 20 years from now.

"Our Town, Our Future" evolves around five central themes: Vibrant, Connected, Resilient, Innovative and Collaborative. The Plan breaks out each of the themes into more detailed sub-themes. The reader will come away with a clear understanding of the planning priorities and associated strategies that were developed based on the wishes of the community. An essential component of "Our Town, Our Future" is the implementation matrix, which consists of 149 action items that were developed over the course of the planning process. These action items are clearly organized to follow the same thematic structure of the plan.

With the new Master Plan in place, the next step was to determine an approach to ensuring that the action items will be carefully considered in the years to follow. A Master Plan Implementation Committee (MPIC) was established in 2023 to assist the Planning Board with



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facilitating the implementation of the Town’s Master Plan to ensure that the document remains an active tool for the long-range planning, conservation and orderly growth of the community. The MPIC is an advisory subcommittee of the Planning Board. A separate report from the MPIC is included in this Annual Report.

An important regulatory project that began in 2021 has advanced considerably in 2023. The project involves updates to the Floodplain Management Ordinance to:

1. Improve compliance with the New Hampshire State Building Code and
2. Incorporate higher floodplain management standards, including but not limited to new Sea Level Rise Design Flood Elevation (SLR-DFE) requirements.

This project builds on previous work completed as part of the Town’s Piscataqua Region Environmental Planning Assessment (PREPA) grant to conduct an audit of existing land use regulations and identify opportunities for incorporating the NH Coastal Flood Risk Summary, Part II: Guidance for Using Scientific Projections. The audit uncovered deficiencies in the current Floodplain Management Ordinance, necessitating the proposed updates. The Town also received funding through a Flood Smart Seacoast Technical Assistance award from NHDES for this purpose. A Steering Committee consisting of town staff, boards and commissions and other direct stakeholders met several times in 2023 to discuss various options for the ordinance update and came to an agreement on which higher floodplain management standards should be included at this time. A Public Information Session was also held on September 20, 2023, to obtain feedback from residents and stakeholders. The result is a thoughtfully crafted Floodplain Management Ordinance update, which will be on the ballot for consideration by voters at the March 2024 Town Meeting. If adopted, this ordinance amendment will help to mitigate the impacts of sea level rise and climate change, protect property owners and valuable assets and preserve the community’s infrastructure.

In March of 2023, the Planning Board began working with the Rockingham Planning Commission (RPC) on a Housing Opportunity Planning (HOP) grant project. This project currently consists of two phases:

1. Needs Analysis and Planning and
2. Regulatory Audit.

The Planning Board also intends to pursue a third (Regulatory Development) phase if funding becomes available by early 2024, as anticipated. In addition to several meetings with the Planning Board members, a Public Information Session was held on September 20, 2023, to obtain feedback from residents and stakeholders. Work on this project will continue in 2024.

At the March Town Meeting, voters re-elected Planning Board member Ann Carnaby to a new three-year term and Ward Galanis was elected to his first, three-year term. Thereafter, the Board elected Ann Carnaby as Chairperson, Brendan McNamara as Vice-chairman and Ward Galanis as Clerk.

The Board proposed eight (8) Zoning Ordinance amendments for 2024, as follows:

- Floodplain Management Ordinance Updates.
- Definitions of “Affordable Housing” and “Workforce Housing”.
- Alternative Treatment Centers.

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- Definition of “Family”.
- Accessory Dwelling Unit (ADU) Ordinance Updates.
- Accessible Parking Spaces for the Disabled.
- Multi-Family Ordinance Modifications for the Town Center District.
- Building Permit Requirements.

The full text of the above amendments may be obtained from the Planning Office.

During 2023, the Board reviewed six Site Plan applications (two as amended; one after-the-fact; two with Conditional Use Permits and one with a Condominium Conversion). The Board also reviewed one Subdivision application, four Lot Line Adjustments and five Condominium Conversion applications. The Board heard 19 Wetlands Permit applications and one Conditional Use Permit application for an Accessory Dwelling Unit. The Board also reviewed four Change of Use applications and five Driveway Permit Appeals. The Board heard one Preliminary Conceptual Consultation.

The 2024-2029 Capital Improvements Program (CIP) was also developed. It is included in this Annual Report as well.

The Planning Board generally meets on the first and third Wednesdays of each month, with additional evenings when warranted. The Planning Office (the public’s contact point for the Planning Board) is open from 8:00 am to 5:00 pm, Monday through Thursday and 8:00 am to 2:00 pm on Friday. We look forward to working with you in 2024.

Respectfully submitted,

Ann Carnaby  
Chairperson

*Report of the Supervisors of the Checklist*

The Supervisors are Town Officers elected by ballot at Town Elections in accordance with RSA 41:46a for 6-year terms. Supervisors perform their functions under the direction of the Secretary of State and in accordance with New Hampshire Election Laws.

Supervisors determine the eligibility of an applicant to become a registered voter by requiring proof of identity, citizenship, age and domicile. All decisions to add voters to the checklist are made by the majority vote of the supervisors. Supervisors are required to be present whenever the Voter Checklist is used, including both town and school district deliberative sessions. Throughout the year the Supervisors perform ongoing checklist maintenance activities, including any State system maintenance/modifications required by the Secretary of State.

A Big thank you goes out to Jeannine St. Germain who gave several years of service to voters with her attentiveness to the maintenance of the Voter Checklist. She is sorely missed.

As we maintain a three-member supervisor team. We welcome Katherine Desrochers; Katherine was appointed to fill out Jeannine's term and hopefully will place her name in nomination on the 2024 warrant. Katherine is a quick learner and we wish her good luck in the 2024 election. The third team member is Kathleen Edgar who just came on board in 2022 and is a mainstay of the team.

For the coming year, we will hold four elections: the Presidential Primary in January, the Municipal Election in March, the State Primary in September and the General Election in November.

For those voters that identify themselves as Undeclared (not a Republican or Democrat) it will be IMPORTANT that after the Presidential Primary that you request to be returned to Undeclared or you will be left in the party of the ballot that you choose at the voting of the Presidential Party and you may not be happy with that at the September Primary. So be sure to sign the check-out sheet before leaving the Presidential Primary OR make that request at the Town Clerk's office as soon as possible. June 4, 2024, will be the LAST day you can switch back to Undeclared prior to the September Primary.

It has been customary in Hampton that we have several citizens leaving town and as many coming into town, so the actual number of voters remains close to the same number. As of December 26, 2023, we have a total of 12988 voters on the checklist, 3953 Democrats, 4200 Republicans and 4835 registered as Undeclared.

Respectfully submitted,

Supervisors of the Checklist

Nancy Stiles

Kathleen Edgar

Katherine Desrochers

*Report of the USS Virginia Committee*

The USS Virginia (SSN774), the lead ship of the Virginia Class of attack nuclear submarines, arrived at the Portsmouth Naval Shipyard for scheduled maintenance and upgrades in October 2018. The USS Virginia Committee was then formed by the Town, and we have been working with the boat for the past four years. ETVCM(SS) Dave Jackson, Chief of the Boat (COB) was the boat's representative to the committee, and LTJG Phil Jackson was the boat's alternate to the committee. Together, they were instrumental in coordinating our activities and we appreciate their efforts. The Committee continued to meet at the Tuck Field Activity Building.

The USS Virginia Command Staff including the Commanding Officer Jess Feldon, Executive Officer James Wendler and COB Dave Jackson, attended the committee's February meeting. Following the meeting they were introduced at the Board of Selectmen's meeting by Chairman Mike Edgar. The Chairman, the Command Staff and the Selectboard talked about the mutually beneficial relationship the Town has had with the crew. The Town benefitted from significant help on work projects and we provided the crew with fun distractions. The Commander said it was incredibly important for the crew to feel they belonged to a community. COVID and an extensive stay made it exceedingly difficult to achieve.

A table made of wood from the USS Constitution was built in the basement of the committee's Chairman and installed on the boat in the Chief's Mess; COB Dave Jackson informed the committee that it looks great.

On March 8th, several committee members attended the boat's de-plaquing ceremony at the Portsmouth Naval Shipyard. The ceremony is a tradition that is done just as the work on the boat is completed and just before the boat is ready to leave the shipyard. It is a way for all concerned to acknowledge those that have been involved in the work, both civilian and navy personnel. The Chairman spoke at the ceremony and mentioned the mutual benefit of the relationship between the town and the boat and thanked the crew and command staff. Commander Feldon thanked the USS Virginia Committee and the Town for welcoming and supporting his crew.

The USS Virginia departed the Portsmouth Naval Shipyard in April for its home port in New London, Connecticut.

The Committee thanks Kristina Ostman for her support of the Committee.

Respectfully submitted,

Mike Edgar  
Chairman

Committee Members: Michelle Zaino, Vice-chairman, Tracey McGrail, Secretary, Rene Boudreau, Director Parks and Recreation, Dyana Martin, Warren Mackensen, Richard Reniere, Mark Chooljian, ETVCM(SS) Dave Jackson, Rusty Bridle, BOS Representative

Alternates: Jaqueline McCallum, Bruce Aquizap, LTJG Phil Jackson

Former members Warren White and Daniel "Desi" Lanio - (both in memoriam)

*Report of the Zoning Board of Adjustment*

In March, Town voters elected Tom McGuirk (seventh term) and Ken Sheffert (first term) to serve three-year terms. Thereafter, the Board elected Bill O’Brien as Chairman, Erica de Vries as Vice-chairman, and Ken Sheffert as Clerk; Nichole Duggan is the fifth Board member. The Board’s three appointed alternate members serve during the absence of a Board member; they are Norma Collins, Greg Grady and Bryan Provencal. Sadly, Kenneth Lessard, an alternate member of the Board who possessed in-depth professional knowledge, died unexpectedly on 15 February 2023. In addition, Tocky Bialobrzewski’s concluded her tenure on the Board (she did not seek re-election)... her vast professional expertise and fervent dedication was sincerely appreciated.

As in prior years, the Board conducted its meetings on the third Thursday of each month. At those public hearings, the Board evaluated all petitions that sought relief from the specified terms of the Zoning Ordinance on their individual merits and rendered a decision as established under RSA 672:1. The Board also adjudicated, at those same meetings, appeals to decisions previously rendered by the Board as well as appeals of administrative decisions that were within its power to review as set forth in RSA 674:33 and RSA 676:5.

Three types of petitions seeking relief from the Zoning Ordinance were brought before the Board. By far, the most common petitions were requests for Variances which must meet five specific criteria to be granted. The other two types of petitions were requests for Special Exemption which may be granted under special circumstances and must comply with seven conditions to be granted; and requests for Equitable Waiver of Dimensional Requirements which must satisfy four findings to be granted.

In 2023, the Board rendered decisions on 48 petitions and adjudicated three appeals. In recent years, the total number of petitions evaluated has ranged from a high of 64 to this year’s low of 48, and appeals adjudicated have ranged from six to zero.

The five-year trend regarding petitions evaluated and appeals adjudicated is shown below:

Board Activity	2019	2020	2021	2022	2023
Petitions Evaluated	50	64	63	48	48
Appeals Adjudicated	0	6	0	1	3

The disposition of the 48 petitions evaluated in 2023 was: 19 granted as submitted (40%), 17 granted with conditions (35%), 1 not granted (2%), and 11 withdrawn by the applicant (23%). It should be noted that, in most instances, an applicant will withdraw a petition when in their judgment (based upon the Board discussion) it appears the application may not be approved.

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The five-year trend regarding petition results is shown below:

<b>Petition Results</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Granted	20	21	22	16	19
Granted with Conditions	16	23	20	10	17
Not Granted	1	4	1	1	1
Withdrawn by Applicant	13	16	20	21	11
<b>Total Petitions</b>	<b>50</b>	<b>64</b>	<b>63</b>	<b>48</b>	<b>48</b>

All appeals pertaining to either Planning Board or Building Inspector decisions are heard by the Board during the public hearing session of the meeting while all appeals pertaining to Zoning Board of Adjustment decisions are decided by the Board during the business session without public input. This year, there were no Planning Board appeals and only one Building Inspector appeal - that appeal was denied by the Board. There were also two Zoning Board decisions that were appealed - neither was granted.

The five-year trend regarding appeal results is shown below:

<b>Appeal Results</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Granted	0	1	0	1	0
Not Granted	0	5	0	0	3
<b>Total Appeals</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>3</b>

Three decisions were appealed to this Board, and all were denied; subsequently, one petitioner appealed to the Superior Court. That appeal has yet to be heard by the Superior Court. It should be noted that in the past 15 years, all cases appealed to the Superior Court were decided in favor of the Zoning Board.

The five-year trend regarding Superior Court case results is shown below:

<b>Court Case Results</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
ZBA Upheld	0	1	0	0	0
Challenger Upheld	0	0	0	0	0
<b>Total Court Cases</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

As in the past, the unique expertise and vast experience of each Board member and alternate has continued to ensure that every petition and appeal was adequately vented, and an informed decision was rendered that was in conformance with the RSA's and in the best interests of the Town its residents, as well as the petitioner.

Respectfully submitted,

William O'Brien  
Chairman

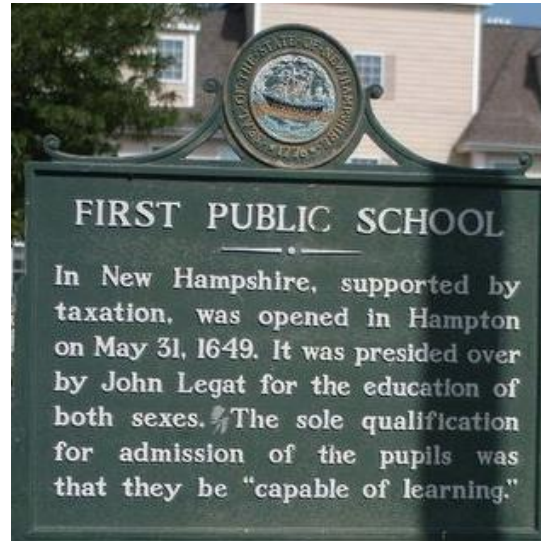
## *Historic Town Markers*

### **First Public School - Marker Number 0028 Hampton 1965**

In New Hampshire, supported by taxation, the first public school opened in Hampton on May 31, 1649.

At a Town Meeting in April 1649, it was voted to hire John Legat to teach “both mayles and femailes (which are capable of learning) to write and read and cast accounts.”

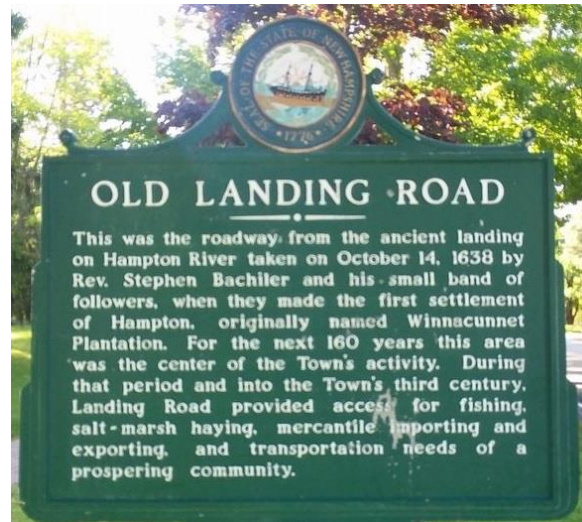
Located on the green of the Centre School, at 89 Winnacunnet Road (NH 101-E).



### **Old Landing Road - Marker 0119 Hampton 1977**

This was the first roadway from the ancient landing on the Hampton River taken on October 14, 1638, by the Reverend Stephen Bachiler and his small band of followers, when they made the first settlement of Hampton, originally named Winnacunnet Plantation.

For the next 160 years, this area was the center of the town’s activity. During that period and into the town’s third century, Landing Road provided access for fishing, salt marsh haying, mercantile importing and exporting and the transportation needs of the prospering community.

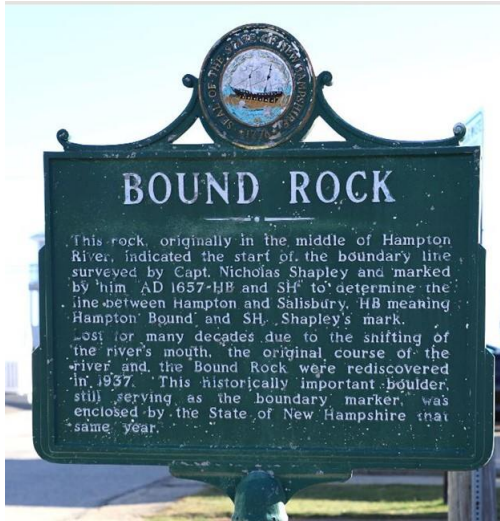


Located east of US 1, at the corner of Park Avenue and Landing Road.

## Historical Information

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### Bound Rock - Marker Number 120 Hampton 1978

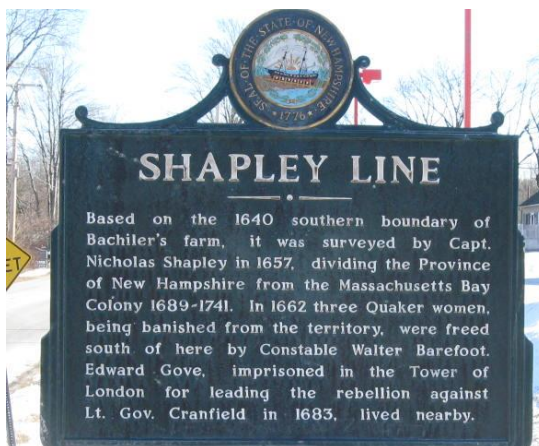


This rock, originally in the middle of the Hampton River, indicated the boundary line that was surveyed by Capt. Nicholas Shapley and marked by him “AD 1657-HB and SH” which determine the line between Hampton and Salisbury, Massachusetts, HB meaning Hampton Bound and SH, for Shapley’s mark. Lost for many decades due to the shifting of the river’s mouth, the original course of the river and the Bound Rock were rediscovered in 1937.

This historically important boulder still serving as the boundary marker between Hampton and Seabrook, was enclosed by the state of New Hampshire that same year.

To get to Bound Rock, take NH 1-A south, toward Seabrook. Take the first left past the bridge over the Hampton River, which is Eisenhower Street; turn right onto Portsmouth Street, then left onto Woodstock Street. This marker was erected in cooperation with the towns of Hampton and Seabrook.

### Shapleigh Line - Marker Number 103 Seabrook



In 1657, the Shapleigh line was established running east-west through the present town of Seabrook temporarily establishing the boundary between Hampton and Salisbury, Massachusetts. Subsequently, the boundary between New Hampshire and Massachusetts was established along the current southern boundary of Seabrook.

The boundaries of Seabrook were formed from the southern part of Hampton and the northern part of Salisbury, Massachusetts. Seabrook was incorporated as a separate town from Hampton in 1768.

This marker is located on Rocks Road, east of US 1 in Seabrook.



### *Town Communications*

The Town supports a universally accessible government and encourages community participation.

The Town shares information using both traditional and innovative methods to expand its reach into the community. The essential need to share government services' valuable information never changes, however, in order to lower environmental impact and cost, the avenues for communicating are constantly redesigned.

The Town operates an external website, which is the hub of all digital town related information. Using the Notify Me module on the Town's website, residents can sign-up to receive text messages and email notifications including the Town Calendar, News Flash, Job Postings, Bid Postings and Alerts. Residents can go to <http://hamptonnh.gov> and sign up for the notifications that are most relevant to them.

The Town continues its communication reach into the community by utilizing the social media platform Facebook. Facebook is a useful tool for communicating timely information such as parking restrictions, cancellations or to announce upcoming town events. In 2023, the Town's Facebook page had 3.5k "Followers", and 5.2k "Likes" since its inception.

For those on the road, drivers in Town can get information about upcoming events, parking bans, and/or emergency notices from the digital signs the Town uses in various locations to communicate events or other information.

The Town still relies on traditional communications through newspapers, TV and in person meetings. Channel 22 is your local access and remains an important avenue for communication to town residents. Channel 22 broadcasts on Comcast Cable, and its diverse program includes the airing of Board of Selectmen meetings, town committee and commission meetings, school board meetings, school events, and encore presentations of special events, runs listings of town events and programs. Staffing at Channel 22 is provided by stipend volunteers who operate the TV equipment at the Town Office and Beach Fire Station.

The Town uses these avenues of communication to inform residents, visitors and businesses about town meetings, events and services and to actively announce upcoming town events.

The Town is deeply committed to its mission of innovative delivery of services to its community. Online services bring convenience and increased accessibility. The Town offers the following online services for speed and convenience through its website at <http://hamptonnh.gov>

Building Department	Building Permits
Parks and Recreation	Recreational Programs and Activities
Tax Collector	Property Tax payments
Town Clerk	Motor Vehicle registration, Boat registration, Plate renewal, Dog licensing, Voter registration, and Vital records

### *Meeting Schedules*

All meetings are held at the Town Office, located at 100 Winnacunnet Road, if not otherwise noted.

Board of Selectmen	- The second and fourth Monday of the month at 7:00 p.m.
Conservation Commission	- The fourth Tuesday of the month at 7:00 p.m.
Municipal Budget Committee	- The third Tuesday of the month at 6:00 p.m. (No summer meetings)
Lane Memorial Library Trustees	- The third Thursday of the month at the Lane Memorial Library at 6:30 p.m.
Hampton Beach Area Commission	- The fourth Thursday of the month at 7:00 p.m.
Hampton Beach Village District Commissioners	- The second Wednesday of the month at the Beach Fire Station at 5:30 p.m.
Hampton Historical Society	- The first Tuesday of the month at the Tuck Museum at 7:00 p.m.
Heritage Commission	- The first Thursday of the month at 6:00 p.m.
Planning Board	- The first and third Wednesday of the month at 7:00 p.m.
Parks and Recreation Advisory	- The fourth Wednesday of the month at 6:30 p.m.
Trustees of Trust Funds	- Quarterly on the third Monday at 4:00 p.m.
Zoning Board of Adjustment	- The third Thursday of the month at 7:00 p.m.

The following boards and/or committees have no regular meeting schedule; they meet as is necessary or required: Cable TV Advisory Board, Highway Safety Committee, Leased Land Real Estate Commission and the Municipal Records Committee. Please see the Town's meeting calendar on the Town's website for the posted meeting dates of these boards and committees at <http://hamptonnh.gov>

All meeting dates are subject to change, please contact the respective board, committee, commission, society or trustees to confirm the date, time and location of the meeting.

## *How to Volunteer*

### **Why Volunteer?**

The governance of a community affects all of us, from the rules and regulations to the taxes we pay. Cooperation between local government and the public needs volunteers from all ages and backgrounds.

Giving back to your community is valuable for both you and your town. As a volunteer you will meet new and interesting people who can give you a new perspective and insights and may even provide you with new skills (teamwork and leadership). You will learn the details of how the town works and how everyone can contribute to the town to continue to make this town the wonderful place it is to live in and be a part of.

### **Volunteers are always needed and welcomed!**

The governing body of the town is the Board of Selectmen, the selectmen's primary duty is to "manage the prudential affairs of the town and perform the duties by law prescribed". The Board of Selectmen appoint volunteer positions in March of each year, generally for a three-year term. If you are interested in volunteering your time to any of those volunteer boards and committees, please send a letter of interest to the Town Manager. Although submission of your interest is not a guarantee of appointment, your information will remain on file until the following March and when and if a vacancy arises, the Board of Selectmen will review all submission requests and appoint the candidate considered best for the position.

Volunteer boards and committees in town are the Cable TV Advisory Board, Channel 22, the Conservation Commission, the Heritage Commission, the Highway Safety Committee, the Lease Land Real Estate Commission, the Parks and Recreation Advisory Committee and the Municipal Records Committee.

Interested volunteers are always welcome and training is provided. If you would like additional information, please email us at [inquiries@hamptonnh.gov](mailto:inquiries@hamptonnh.gov), call or consider attending a meeting of a board or committee that you may be interested in, to watch, listen and learn and then join up!

Elected positions include the Board of Selectmen, Lane Memorial Library Trustees, Moderator, Municipal Budget Committee, Planning Board, Supervisors of the Checklist, Tax Collector, Town Clerk, Town Treasurer, Trustees of the Trust Funds and the Zoning Board of Adjustment.

The filing period to run for an elected position opens in the third week of January of each year and interested individuals should contact the Town Clerk's office at that time to file.

The alternates to the Planning Board and the Zoning Board are appointed by the respective boards. If you are interested in volunteering your time as an alternate to the Planning Board or the Zoning Board of Adjustment, please send a letter of interest to the respective board.

## General Information

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### *Transfer Station Information*

Location: 80 Public Works Way - DPW Facility (Off Hardardt's Way)

Contact Number: 603-929-5930

#### **Regular Public Hours of Operation**

Open: Monday; Wednesday; Friday; Saturday & Sunday 8:00 a.m. to 3:00 p.m.;  
Thursday 12:00 p.m. to 3:00 p.m.

Closed: All day Tuesday; Thursday mornings 8:00 a.m. to 12:00 p.m.

#### **Holiday Schedule**

Open: Memorial Day; Independence Day; and Labor Day.

Closed: New Year's Day; Martin Luther King Day; Presidents' Day; Easter;  
Columbus Day; Veterans Day; Thanksgiving Day; and Christmas Day.

On Monday holidays the Transfer Station will open on the following  
Tuesday 8:00 a.m. to 3:00 p.m.

Check the Transfer Station web page at <https://www.hamptonnh.gov/291/Transfer-Station>  
and/or Channel 22 for any changes to this information.

#### **Transfer Station Permits**

It is illegal to dispose of trash or recyclables that are generated outside of the Town of Hampton. A combination Resident Parking and Transfer Station permit, or a Transfer Station permit is required to enter the Transfer Station. For vehicles registered in Hampton, obtain your permit when you register your vehicle. Non-year-round property owners may obtain their permit at any time. To obtain a permit, the property owner is required to provide the following: a property tax bill; if the property is in a Trust or an LLC, bring the Trust or LLC Paperwork; a valid driver's license and the vehicle's registration, the permit can be obtained from the Town Manager's Office or the Finance Department. Commercial businesses located in Hampton can apply for a Transfer Station Credit Account [Transfer-Station-Application-for-Credit \(hamptonnh.gov\)](#)

#### **Fees**

Disposal of recyclables and household trash up to 1,000 lbs. per day is free. Fees are charged for disposal of all other items and household trash exceeding 1,000 lbs. Please check the Transfer Station link for the fee schedule for those items. Cash is not accepted. Payment may only be made by credit card, debit card or a personal check made payable to the "Town of Hampton". Checks that are returned for insufficient funds will be assessed a \$25.00 processing fee.

### **Prohibited Items**

Trees and tree limbs greater than 6” in diameter; tree stumps; tires; explosives; ammunition; asbestos; oil base paints; LIQUID LATEX PAINT (dried out latex paint cans can be thrown in the trash); varnishes; stains; yard and pool chemicals; pesticides; poisons; anti-freeze; gasoline; fuel additives; kerosene; diesel fuel; acids; solvents; flammables and controlled substances.


### **Recycling Guidelines**

Glass; plastics with triangle symbol; metal; paper; cardboard and used motor oil. All items must be clean. For textiles please visit [www.helpsy.co/hamptonnh](http://www.helpsy.co/hamptonnh)

### **Compost, Wood Chips and Sand Bags**

Residents may pick up compost and wood chips, if available, at no charge. Sand and bags are available for residents to fill and take away, please go to the DPW office for information.

*Transfer Station Fee Schedule*

<b>Hampton Transfer Station</b> <b>Hours &amp; Disposal Fee Schedule</b>  Payment can be made using Credit Card or Check (Cash is not accepted) Last updated 11/17/23		Day	Hours
		Sunday	8:00 am to 3:00 pm
Monday	8:00 am to 3:00 pm		
Tuesday	Closed		
Wednesday	8:00 am to 3:00 pm		
Thursday	12:00 pm to 3:00 pm		
Friday	8:00 am to 3:00 pm		
Saturday	8:00 am to 3:00 pm		

Item	Fee	Item	Fee
Air Conditioners & Water Coolers	\$15.00 each	Mattresses and Box Springs	Twin = \$10.00 (Full & Larger = \$15.00)
Asphalt	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)	Microwave oven	Free
Asphalt Shingles	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)	Motor Oil	Up to 2 gallons Free (2 to 5 gallons = \$5.00)
Bricks & Pavers	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)	Mower (Riding or Walk Behind)	Free (Oil, gas and battery REMOVED)
Bicycles	Free	Plaster	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)
Carpet, Rugs & Backing Materials	\$0.08 per lb	Printer	Free
Stuffed Chairs and Love Seats	\$7.00 each	Propane tanks	1 lb. = Free    20 lbs. = \$5.00 (30lbs.=\$20.00    100 lbs.=\$40.00)
Computer Monitors	\$15.00 each	Rechargeable batteries	Free
Concrete	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)	Refrigerators	\$15.00 each
Cooking Oil	Free	Rocks	\$0.12 per lb
Couches / Sleeper Sofas	\$10.00 each	Sand	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)
Dehumidifiers	\$15.00 each	Sheetrock	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)
Demolition Material	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)	Stove	\$10.00 each
Dish Washers	\$10.00 each	Televisions	\$15.00 each
Dryers (clothes)	\$10.00 each	Tile	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)
Fill Materials (concrete, rock, etc.)	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)	Toilet	\$5.00 each
Fire Extinguishers	\$5.00 each	Tools (lawn-shovels, rakes)	Free
Fluorescent Bulbs (all sizes)	\$2.00 each	Trash (commercial)	\$0.10 per lb
Freezers	\$15.00 each	Trash (residential)	Up to 1,000 lbs per day = Free (Over 1,000 lbs/day = \$0.10/lb)
Furnaces	\$10.00 each	Tub	\$5.00 each
Gasoline	Not Accepted (Can be brought to HHW Days)	Vacuum (household)	Free
Grey water from RVs	Resident = \$5.00 (Non-Resident = \$10.00)	Washer (clothes)	\$10.00 each
Helium Tanks	\$5.00 each	Water Heaters	\$10.00 each
Light Ballasts (removed from fixture)	Up to 4" = \$5.00 each (5" or larger = \$10.00 each)	Wood (Pressure Treated, 4 ft max length)	\$6.00 min. - up to 50 lbs (\$0.12 per lb. if more than 50 lbs)
Log Wood	Not Accepted	Yard Waste (grass, leave, brush & wood chips)	Free

*In Recognition*

The Town of Hampton recognizes the following employees who have retired from or have left the Town to pursue other avenues in 2023. The Town has been extremely fortunate to have such loyal, resolute and talented personnel, they will be missed professionally and as friends.

Cemetery Department

James Hunt	Cemetery Superintendent	15 years
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Fire Rescue Department

Brian Chevalier	Fire Alarm Operator Supervisor	24 years
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Craig Magner	Firefighter/AEMT	12 years
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Kourtney Vanasse	Firefighter/Paramedic	7 years
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Police Department

Margaret Esposito	Police Department Secretary	25 years
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Town Office

Paul Paquette	Network Engineer	20 years
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I would like to recognize the following for their contributions to this report.

Front and Back Cover:	Watercolors by Joshua Silveria
Interior photographs:	Conservation Commission, Department of Public Works, Lane Memorial Library and Parks and Recreation

Historical information:	Hampton Historical Society and NH Division of Historical Resources
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Proofreading:	Kathleen Estes and Bobbi Hayden
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A “Thank you” to the Department Heads and their staff for their assistance in helping me prepare this report.

Kristina G. Ostman  
Administrative Assistant

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# Quick Reference Numbers

Emergency Call Police, Fire, Ambulance.....DIAL 911

<u>Department</u>	<u>Contact</u>	<u>Number</u>
Administration - Town	Town Manager	603-929-5908
Building and Electrical Permits	Building Inspector	603-929-5826
Cemeteries	High Street Cemetery	603-926-6659
Community Access Channel	Channel 22	603-929-1836
Conservation and Wetlands	Conservation Coordinator	603-929-5808
Dog Licenses	Town Clerk	603-926-0406
Elections and Voter Registration	Town Clerk	603-926-0406
Finance and Accounting	Finance Department	603-929-5815
Fire - Routine Business	Fire Department	603-926-3316
Health Code Complaints	Building Inspector	603-929-5826
Library	Lane Memorial Library	603-926-3368
Motor Vehicle Registrations	Town Clerk	603-926-0406
Parks and Recreation	Parks and Recreation	603-926-3932
Police - Routine Business	Police Department	603-929-4444
Pot Hole Hotline	Public Works	603-926-4402
Property Assessment	Assessing Department	603-929-5837
Rental Certificates of Occupancy	Building Inspector	603-929-5826
Roads	Public Works	603-926-3202
Rubbish and Recycling	Transfer Station	603-929-5930
Planning, Subdivisions, Site Plans	Planning Department	603-929-5913
Taxes	Tax Collector	603-926-6769
Welfare Assistance	Welfare Department	603-926-5948
Zoning	Building Department	603-929-5836

