

NORTH HAMPTON ANNUAL REPORT INCORPORATED 1742



FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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The 2023 annual report for the Town of North Hampton is dedicated to three individuals who made significant and lasting contributions to our community.

Joanne (“Jo”) Lamprey



When Jo passed away in January of 2023, the Town of North Hampton and the entire State of New Hampshire has lost person who devoted her life to helping others and the greater good of her community.

Joanne (aka “Jo”) was born on August 22, 1940, the daughter of the late D. Morris and Gertrude (Dow) Lamprey. Jo is a North Hampton native. She grew up on her family’s farm on Atlantic Avenue. Her family raised chickens and dairy cattle, drove Belgian draft horses during the summer hay harvest, canned vegetables, cut firewood and harvested ice on a nearby pond. Jo graduated from Hampton Academy, New England Baptist Hospital Nursing School, and Emmanuel College, in Boston.

Jo dedicated her life to helping people. Through her generosity, vision, and fellowship she helped build foundations of financial stability and sustainable growth in the many professional and philanthropic organizations which she served. She was a champion for the environment, animals, human services, and youth. She served as a board member for the NHSPCA, Portsmouth Orchestra Symphony, The Music Hall in Portsmouth, Families First, University of New Hampshire, First Tee-New Hampshire and Friends Forever International.

Jo was cofounder, president, and part owner of InterQual, a health care consulting company focused on quality assurance and cost containment for hospitals. The company was sold in 1998 to McKesson Information Solutions, which resulted in her ability to become a philanthropist.

Jo Lamprey was a trusted advisor to the board at Centennial Hall, as well as a supporter of the restoration of Centennial Hall. In November of 2008, Jo was the first winner of the Centennial Club Award, honoring a person who has shared his or her time, advice and resources to further the restoration of Centennial Hall.

Jo’s commitment to cultivating a culture of kindness and a sense of belonging were integral as the town endeavored to build a new public library. Her passion for the environment and animals led to the permanent conservation of sensitive land throughout North Hampton. Her sense for community also led to efforts to preserve our own local history and heritage.

Her radiant, warm smile will be missed by those who knew her and loved her.

Lauri John Etela



Lauri John Etela lived in North Hampton for approximately 14 years, yet his contributions to our community will last for generations.

A graduate of Ohio University, Lauri earned his degree in architecture. At school he was unwittingly paired up with the love of his life, Donna, for a talent show competition. This led to a decades' long marriage which saw them moving from Cleveland, Ohio to St. Louis, Missouri where Lauri worked tirelessly to provide a wonderful life for his family. After retiring from a successful career with the May Department Stores Company, he began his own construction consulting business and continued his passion for architecture by working on various projects, most notably as client representative for the owners of the Blue Dream residence, an innovative architectural masterpiece in East Hampton, New York.

When Lauri moved to North Hampton, he brought with him more than 30 years of professional experience in architecture and construction to our community, as well as a long history of planning services for historical landmark buildings in most major cities across the United States.

It was only natural for Lauri to join our Planning Board and Conservation Commission. A softspoken gentleman, Lauri's contributions to often complex land use, construction, and preservation applications were clear declarations of his wisdom. Lauri also donated countless hours to planning and design suggestions of our new library, town administration building, and safety center. Together with his wife Donna, Lauri was a key contributor to the efforts to have our Town Hall and the Stone Building placed on both the New Hampshire and National registers of Historic Places. Lauri was equally instrumental in the preservation and restoration of another North Hampton landmark and historical building, Centennial Hall.

Lauri will indeed be forever remembered for his mastery of architecture, form and construction. It is Lauri's passion for community that left an indelible mark on our town. Every time we pass Centennial Hall, the Stone Building, and Town Hall we will remember Lauri John Etela with the fondest of memories.



Glenn Alden Martin was born on January 11, 1960, to Laurence A. Martin and Joanne Hobbs Martin. Glenn was a life-long resident of North Hampton. He attended North Hampton Elementary, Winnacunnet High school, and graduated from the University of New Hampshire in 1982. In grade school, he had his mother, Joanne, for a physical education teacher. He grew up at the Hobbs Farm with his grandparents Dot and Paul Hobbs, Mother Joanne Martin and sister Kim Martin-Nadeau. Today, the family's homestead and former sheep farm has become the Throwback Brewery. He was very proud of his family's history as many of his ancestors, including the Hobbs family, were among the founders of the town of North Hampton. .

Glenn was an avid sports fan his whole life. He participated in soccer, basketball, and baseball in North Hampton youth sports programs and high school sports at Winnacunnet. Later in life was an avid golfer and bowler. He was a bowler at a very young age. He also enjoyed a good game of cribbage. His proudest moments in his life were when his daughter Kara played North Hampton youth soccer, club soccer at Seacoast United and furthered her career in playing soccer in college. He just loved sport, its competition, understanding position, and no matter what the sport, he was always expanding his knowledge of the game, any game. Glenn also just loved the beach. He spent many summers both as a child surfing, body surfing, hunting for sea glass and all lifelong just hanging out watching the water.

He was a Realtor in the Seacoast of NH for over 35 years. Glenn was a great people person. If he didn't know someone, he could find someone who did. This brought him years of success helping people buy and sell homes. He had done projects developing neighborhoods here in North Hampton on family-owned land. He always was considering his next real estate project for the benefit of the town, that was a family vision to create homes on the land his grandfather and family before that had owned for centuries.

After suffering a stroke in September 2022, and then spending several months' worth of hospital and rehabilitation facility stays, he was on his way to a good and steady recovery. He came back to live in North Hampton in January of 2023. Unfortunately, he was diagnosed with a brain tumor in November 2023 and passed away Dec. 5, 2023

Arthur and Kim Martin-Nadeau

**NORTH HAMPTON TOWN OFFICERS
AS OF JUNE 30, 2023**

	ELECTED	TERM EXPIRES
MODERATOR	ROBERTA BURNS	2024
SELECT BOARD	JAMES SUNUNU JONATHAN PINETTE JAMES MAGGIORE	2026 2024 2025
TOWN CLERK/TAX COLLECTOR	SUSAN BUCHANAN	2025
TREASURER	ANGELA BLATUS	2024
SUPERVISORS OF THE CHECKLIST	KEVIN MURPHY JOANNE KNOX JANE MORSE	2024 2026 2028
TRUSTEES OF THE LIBRARY	JACQUELINE BRANDT SUSAN LEONARDI KATHLEEN "KATHY" KILGORE	2026 2024 2025
BUDGET COMMITTEE	RICK STANTON, CHAIR SEAN DIONNE GEORGE CHAUNCEY - RESIGNED LISA GALLAGHER LARRY MILLER TOM VON JESS JAMES SUNUNU LISA GAGALIS BRIAN GOODE	2024 2024 2025 2025 2026 2026 SELECT BOARD REPRESENTATIVE SCHOOL BOARD REPRESENTATIVE LITTLE BOAR'S HEAD REPRESENTATIVE
TRUSTEES OF THE TRUST FUNDS	MARGARET BROWN MARY LAMBERT GEORGE CHAUNCEY	2026 2024 2025

**TRUSTEES OF THE
CEMETERIES**

GEORGE CHAUNCEY	2026
MARGARET A. BROWN	2024
MARY LAMBERT	2025
BRIAN CHEVALIER, CEMETERY SUPERINTENDENT	

PLANNING BOARD

NANCY MONAGHAN	2026
VALERIE GAMACHE	2024
PHILLIP E. WILSON, CHAIR	2024
JOHN SILLAY	2024
LAURI JOHN ETELA	2025
ROBERT "SHEP" KRONER	2025
ROBERT OMBERG, VICE CHAIR	2026
TIMOTHY HARNED, ALTERNATE	2026
DAN DERBY, ALTERNATE	2025
TOM MCMANUS, ALTERNATE	2025
VINCENT VETTRAINO, ALTERNATE	2026
SUSAN MCCULLOM-BARRY, ALTERNATE	2026
JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	

**ZONING BOARD OF
ADJUSTMENT**

DENNIS WILLIAMS, ALTERNATE	2025
WILLIAM CLIFFORD	2024
MARK JANOS	2026
LARRY MILLER	2025
ROBIN REID, CHAIR	2025
MARK JANOS	2026
PHELPS FULLERTON	2026

WATER COMMISSION

HENRY FULLER, CO-CHAIR	2024
TIMOTHY HARNED, SECRETARY	2024
KATHLEEN "KATHY" KILGORE	2025
JANET LARSEN	2026
JIM MAGGIORE, SELECT BOARD REP	

**- APPOINTED OFFICIALS -
JUNE 30, 2023**

TOWN ADMINISTRATOR	MICHAEL J. TULLY
ADMINISTRATIVE ASSISTANT/HUMAN RESOURCES DIRECTOR	JANET L. FACELLA
POLICE CHIEF/INTERIM POLICE ADMINISTRATOR	DAVID KURZ
FIRE CHIEF	JASON LAJOIE
PUBLIC WORKS DIRECTOR	JOHN HUBBARD
BUILDING INSPECTOR/CODE ENFORCEMENT	JARED SHAHEEN
RECREATION DIRECTOR	JOSEPH MANZI
PLANNING & ZONING ADMINISTRATOR	RICHARD MILNER
WELFARE OFFICER	JANET L. FACELLA
TAX ASSESSOR	MUNICIPAL RESOURCES INCORPORATED
FINANCE DIRECTOR	RYAN CORNWELL
ACCOUNTANT	ANNE KENNY
DEPUTY TOWN CLERK	VACANT
TOWN CLERK ASSISTANT	BOBBI BURNS
LIBRARY DIRECTOR	SUSAN GRANT
CHANNEL 22 EXECUTIVE PRODUCER	JOHN SAVASTANO
REPRESENTATIVE TO SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT (53-B)	JOHN HUBBARD

- APPOINTED BOARDS AND OFFICIALS -
AS OF JUNE 30, 2023

	APPOINTED	TERM EXPIRES
HERITAGE COMMISSION	JANE ROBIE, ALTERNATE	2024
	CYNTHIA SWANK, SECRETARY	2025
	VICKI JONES	2026
	DONNA ETELA, CHAIR	2026
	CAROL SEELY, TREASURER	2024
	JANE CURRIVAN	2024
	NANCY MONAGHAN, PLANNING BOARD REP	
	JAMES MAGGIORE, SELECT BOARD REP	
	SUSAN McCULLOM-BARRY	2024
	JOHN SILLAY, ALTERNATE	2024
CONSERVATION COMMISSION	PHILLIP THAYER	2025
	KATHY GRANT, VICE CHAIR	2025
	DAVID CICALONE	2025
	LISA WILSON, CHAIR	2026
	LAURI ETELA	2024
	ALLYSON RIDER, ALTERNATE	2026
	ANDREW VORKINK, CHAIR OF SUBCOMM ON EASEMENTS	2024
	AUDREY PRIOR	2024
	DAVE MCGILVARY, ALTERNATE	2025
	ROCKINGHAM PLANNING COMMISSIONER	VALERIE GAMACHE, PLANNING BOARD REP
LAURI ETELA, PLANNING BOARD REP		
JOSH JEFFREY, ALTERNATE		
RECREATION COMMISSION	DANIELLE STRATER	
	WILLOW FOLEY	
	JANE MORSE, SECRETARY	
	MARTIN TAVITIAN	
	KATHY LOCHIATTO	
	PETE BROGOWSKI	
	DALE ROCHFORD	

AGRICULTURE COMMITTEE

AUDREY PRIOR, CHAIR	2025
HANK BRANDT	2025
JOAN GANOTIS, VICE CHAIR	2024
PHILIP THAYER	2026
DIETER EBERT	2026
CHERYL KASZTEJNA, ALTERNATE	2024
POLLYANNA FORD, ALTERNATE	2024
ROWAN PERKINS, ALTERNATE	2024

**CAPITAL IMPROVEMENT
COMMITTEE**

SEAN DIONNE, BUDGET COMMITTEE REP
NANCY MONAGHAN, CHAIR, PLANNING BOARD REP
CYNTHIA SWANK, CITIZEN REP PLANNING BOARD
CHUCK GALLANT, CITIZEN REP SELECT BOARD
CLIFTON JONES, CITIZEN REP BUD COMM
WENDY WALLUS, SCHOOL BOARD REP
JONATHAN PINETTE, SELECT BOARD REP
JACQUELINE BRANDT, LIBRARY TRUSTEE REP

RAILS TO TRAILS COMMITTEE

JAMES SUNUNU, CHAIR
CINDY HENRY, VICE CHAIR
JOE MANZI, SECRETARY
LIAM NEEDHAM
JEFF LATIMER
TOM ARGUE
CARRIE BECKER
LAUREL LENT, ALTERNATE
BOB ANDERSON, ALTERNATE

- LITTLE BOAR'S HEAD OFFICIALS -

MODERATOR	A. MICHAEL BURNELL
COMMISSIONERS	MARGARET SCHOENBERGER JOHN SHAW BRIAN GOODE, CHAIR
CLERK	JANE GNAZZO
TREASURER	LISA GALLAGHER
AUDITOR	JERRY GNAZZO
ZONING COMPLIANCE OFFICER	BRIAN GOODE
BUDGET COMMITTEE REPRESENTATIVE	BRIAN GOODE

REPORT OF THE NORTH HAMPTON SELECT BOARD

On behalf of Select Board members Jonathan Pinette, James Sununu and Jim Maggiore we are pleased to submit this annual report for calendar year 2023, as well as the fiscal year which ran from July 1, 2022, to June 30, 2023. The Select Board is the governing body of the town and is obligated to observe statutory duties, manage the prudent affairs of the town, and carry out the policies adopted by town meeting.

The annual report gives the Board an opportunity to highlight Select Board initiatives, as well as provide a snapshot of the town's fiscal position. Further, it is an opportunity to recognize the many volunteers, appointed residents, elected officials, and staff who manage our community on a day to day basis.

Our Town employees are the "boots on the ground" in our community and assure day to day operations within their respective departments are carried out both professionally and cost effectively. With the hiring of Chief Robert LaBarge in the Police Department, Chief Lajoie in the Fire Department and Director Hubbard in the Public Works Department the town has experienced leadership in assuring the goals set by the Select Board are met or exceeded. Together, the three departments work to provide a high level of public safety services to our community and our visitors.

Our Recreation Department continues to expand its services to our residents. Since his arrival Director Joe Manzi has done an excellent job financially managing the many Rec programs offered to residents. He continues to successfully lease space for "The Rec" and has created the programs which pay for the leased space with no additional cost from taxation. Many Recreation programs are partially funded through the sale of beach stickers. Revenues from recreation programming and beach parking stickers remain healthy and continue to build our recreation revolving fund.

Our building Department, under the control of Jared Shaheen, has experienced a busy year. Life safety reviews, inspection and paperwork is only part of the job. Each of your Town employees strives to provide the best service possible. In the Building Department's case Mr. Shaheen recognized a contractor that was not operating with the best of business intentions, brought the issue forward to the Select Board and involved the New Hampshire Attorney General's Office to assure each of our residents received safe, quality construction work at a fair price for the work being completed.

The team at Channel 22 has provided high quality video of meetings, concerts and events around North Hampton on Channel 22 and their website. With much hard work on behalf of John Savastano they are now broadcasting in High Definition on Channel 1073. This project was proposed by Mr, Savastano two years ago and with the assistance of Comcast, has now become a reality.

Whether it be registering a vehicle or planning your next building project, Sue Buchanan and Rick Milner are ready to assist. Special thanks to Jan Facella. Many do not realize the behind-the-scenes work that makes it possible to provide the services to our residents. Jan wears the

most “hats” of any Town employee and we are fortunate to have such a dedicated and experienced employee in our ranks.

Financially our town remains in good shape. Our auditors, Marcum, again found no material deficiencies or weaknesses in our financials. Many thanks to Finance Director Ryan Cornwell and Accountant Anne Kenny for their accuracy in maintaining the fiscal health of our town.

Your Select Board and Town Administrator encourage department heads to apply for various grant opportunities when available. North Hampton brought in approximately \$925,000 in grant and gifts in the last two fiscal years. This included monies used toward new buildings, Philbrick Pond culvert inlet improvements, a utility truck for the Fire Department, DWI and distracted driver patrols in the Police Department, PFAS remediation, as well as various monies through Emergency Management. Thank you to each of our department heads in creating opportunities for our community to utilize grant funding and gifts to complete these important projects.

Our unassigned fund balance stood at \$1,771,360 or 7.14% of the \$24,820,802 FY2024 budget which includes the Town, School and County appropriations. This amount is within the 5%-10% range set by the NH Department of Revenue Administration and our own Fund Balance ordinance. The unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund as defined in Statement 54 of the Governmental Accounting Standards Board of the Financial Accounting Foundation.

Our total tax obligation, which balances property valuation and revenues against operating expenses, local and state education funding obligations, and county funding obligations is calculated accordingly and compared to the prior year:

Jurisdiction	Tax effort		Valuation		Tax Rate	
	2022	2023	2022	2023	2022	2023
Municipal	\$7,024,765	\$7,440,577	\$1,201,077,393	\$1,795,479,100	\$5.85	\$4.14
County	\$1,127,463	\$1,206,563	\$1,201,077,393	\$1,795,479,100	\$0.94	\$0.67
Local Education	\$10,774,470	\$11,324,613	\$1,201,077,393	\$1,795,479,100	\$8.97	\$6.31
State Education	\$1,671,089	\$2,352,525	\$1,183,551,393	\$1,773,346,700	\$1.41	\$1.33
Total	\$20,597,787	\$22,324,278			\$17.17	\$12.45

At \$12.45 per thousand dollars of assessed valuation North Hampton has the 5th lowest tax rate in Rockingham County. Since 2009, North Hampton has ranked no higher than 10th and as low as 5th for lowest tax rate in the county.

In the spring of 2022, our residents approved a project to build a new Fire and Police complex. Construction began in the summer of 2022 with the two Town safety departments moving in to

the new complex in December 2023. The Board would like to take this opportunity to thank Town employees Chief Jason Lajoie, Chief Robert LaBarge and Director John Hubbard for their hard work in designing and making possible a safety complex that will serve our community for the next 50 to 70 years.

Work continues on our portion of the Rail Trail which is scheduled to be completed by the State of NH in 2024. The Select Board continues to work with Rockingham Planning, the State of NH, as well as seacoast communities to create the best opportunities for our residents and visitors to enjoy the trail. The Board has negotiated with the State to utilize the DOT parking area on Rte. 1 at the Hampton Town line for a trailhead and parking area. This will create a safe area for accessing the trail without causing additional traffic in our residential neighborhoods.

The Select Board would like to thank all residents who volunteer to serve on the many town boards, commissions, and committees within our community. Our dedicated elected officials and volunteers serving North Hampton have a wonderful ability to work together as they strive to maintain and improve the quality of life for everyone who lives and visits here. My many thanks and deepest appreciation is extended to everyone who has served North Hampton this past year. Your commitment and support serves as the foundation on which our progress is built.

Respectfully.

Jonathan Pinette

James Sununu

Jim Maggiore

REPORT OF THE TOWN ADMINISTRATOR

To the Citizens of North Hampton:

As we finish 2023 the year brings much to celebrate. First, I would like to thank each of our employees for going above and beyond in assuring cost-effective services to our residents. Employees are tasked with carrying out the vision of your Select Board on a day-to-day basis. Whether it be responding to emergency incidents, creating recreation programs, assisting with paperwork, or keeping your roads clear of debris, it is the employees who work tirelessly to provide your service. I would like to thank each of our employees for their hard work and dedication throughout the year.

FY2023 brought us many additions to our community that will assist serving residents for years to come. First, we would like to welcome Chief Robert LaBarge who joins us after finishing a long career with the Massachusetts State Police. The Chief brings with him leadership and experience which will assist us in providing professional Police services to our residents.

Construction began on our new safety complex in August 2022. I am happy to report the project was completed on time and on budget. This complex was designed and built for a significantly lower square foot cost than many similar buildings proposed around New Hampshire and Massachusetts and will serve our community for a minimum of the next 50 years. Thank you to Chief Lajoie, Chief LaBarge and Director Hubbard for their dedication in assuring the building fits the needs of the community while being cost conscious for our residents.

Many have watched as construction has begun on the rail trail. This trail, which eventually will span from the Massachusetts border through the City of Portsmouth, is an excellent addition to our community both for outdoor enjoyment as well as economic development. Your Select Board has worked with the State of New Hampshire to secure property for a trailhead located on Route 1 on the Hampton/North Hampton Town line as well as with area businesses who would like to be part of this amazing opportunity. We look forward to final completion of the North Hampton portion of the trail in the spring of 2024 and welcome any feedback residents have in building a community trail that will serve our residents and visitors recreational needs.

I know that I speak for each of our employees when I say thank you to our many residents who support our mission day after day. We are here to serve your needs and will continue to provide high quality service to every citizen. We appreciate your support and look forward to serving you in the year to come.

Respectfully,

Michael J. Tully
Town Administrator



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

TOWN MEETING WARRANT WITH MINUTES AND RESULTS

Bobbi Burns, Moderator, called the meeting to order at 8:35 am, with approximately 12 in attendance due to a temperature outside of -1°. Attendance moved to 26 within the hour. She welcomed all to the 280th Town meeting. The Town was incorporated in 1742. She asked Jim Maggiore to lead us in the Pledge of Allegiance.

Mr. Maggiore asked for a moment of silence in recognition of 34 residents who died last year.

Madam Moderator introduced the Supervisors of the Checklist Jane Morse, Kevin Murphy, Joanne Knox, the Town Clerk/Tax Collector, Susan Buchanan, Select Board Members Jim Maggiore and Jonathan Pinette. Town Administrator Mike Tully, Finance Director Ryan Cornwell, Police Chief Kathryn Mone, Fire Chief Jason Lajoie, and John Hubbard.

Chair of the Budget Committee is Rick Stanton. Members are George Chauncey, Sean Dionne, Frank Ferraro, Lisa Gagalis, and Andrew Raucci Thanks to John Savastano, Luke Bednarek, Troy Klidas, Dave O'Connor, and John Simmons for broadcasting, plus Stuart Spooner.

Rick Stanton opened the budget committee meeting.

The moderator then brought to the attention of the audience the Moderator's Rules. She then reviewed:

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

FIRST SESSION

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

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

On Saturday, February 4th, 2023 at 8:30 a.m.

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

SECOND SESSION

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

North Hampton School,

201 Atlantic Avenue in North Hampton, New Hampshire,

On Tuesday, March 14th, 2023,

Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.

To act upon the following:

Article One: Election of Officers

To choose the following officers for the coming year:

1 Select Board Member, 3 year term	2 Planning Board Members, 3 year term
James Sununu 347 **	Scott Baker 184
Brendan Fennell 197	Nancy Monaghan 343 **
	Rob Omberg 318 **
1 Town Treasurer, 1 year term	James Avallon 142
Angela T. Blatus 450 **	
	1 Water Commissioner, 3 year term
1 Library Trustee, 3 year term	Janet Larsen(Write in) 39 **
Jacqueline Brandt 448 **	
	2 Zoning Board Members, 3 year term
2 Budget Committee Members, 3 year term	Phelps Fullerton 283 **
Larry Miller 269 **	Mark L. Janos 267 **
Andrew M. Raucci 204	Audrey Prior 210
Tom von Jess 253 **	
Jerry Gnazzo 160	1 Trustee of the Trust Funds, 3 year term
	Margaret Brown 441 **
1 Trustee of the Cemeteries, 3 year term	
George Chauncey 456 **	

** denotes winner(s) of elected positions

Zoning Articles were moved to the end of the discussions.

Jim Maggiore moved articles 2 through 5 to the floor at once since no zoning articles may be amended. Jonathan Pinette seconded.

Article Two: Amendment to Zoning Ordinance

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

To amend Section 401 Accessory Dwelling Unit? The intent of the proposed revision is to ensure that an accessory dwelling unit (ADU) is within or attached, not simply connected, to the principal dwelling. In order to communicate this intent more clearly, the following concepts have been included in the proposed language revision:

- a. A common wall with a functioning door between the living spaces of the ADU and principal dwelling unit,
- b. A description of living space, and
- c. Architectural feature requirements to maintain the appearance and character of a single family home when an ADU is attached to a home.

Majority Ballot Vote Required.

Recommended by the Planning Board: 6-0

Nancy Monaghan introduced the article.

Frank Ferraro spoke against the article, regarding the article's impact on further restricting the ability to build ADUs.

Wally Kilgore commented that the zoning articles were not posted on the town website.

Janet Larsen commented that the zoning articles were not on the calendar portion of the website.

Mike Castagna spoke against the article and the impact it will have on limiting ADUs.

Pollyanna Ford asked why we even need this article.

Amie Margolis asked if the article could be removed from the ballot.

Kathleen Kilgore commented that she does not agree with the article. It negatively impacts families and is therefore not right.

Jim Avallon commented that availability of parking should be part of the approval process.

Moderator noted that Article 2 will move to the official ballot as presented.

Yes: 336 No: 234 Article Two PASSED

Article Three: Amendment to Zoning Ordinance

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

To amend Section 602.5.C Accessory Structures for Agriculture? The intent of the proposed revision is to clarify the required lot line setback distance for accessory structures used in the pursuit of agricultural activities and make this distance consistent with the required lot line setback distance for other types of accessory structures.

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

Nancy Monaghan introduced the article.

Kathleen Kilgore asked if the Agricultural Commission had input into the article.

Paulyanna Ford, as a member of the Agricultural Commission, noted that the Commission had discussed the article and had no problems with it.

Moderator noted that Article 3 will move to the official ballot as presented.

Yes: 378 No: 189 Article Three PASSED

Article Four: Amendment to Zoning Ordinance

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

To amend Section 104 Definitions and Section 303 Signs? The intent of the proposed revision is to clarify the required lot line setback distance for monument signs and pole signs.

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

Nancy Monaghan introduced the article.

Moderator noted that Article 4 will move to the official ballot as presented.

Yes: 398 No: 166 Article Four PASSED

Article Five: Amendment to Zoning Ordinance

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

To amend Section 603 Conservation Subdivision Design? The intent of the proposed revision is to clarify the following items:

- a. Guidelines for allowing single family or duplex dwelling units within a Conservation Subdivision Design,
- b. Yard and lot requirements for single family and duplex dwelling units within a Conservation Subdivision Design,
- c. Establishes a minimum width for open space within a Conservation Subdivision,
- d. Modifies the process for establishing the maximum density of lots allowed on a Conservation Subdivision Plan,
- e. Calculation of the allowed maximum density for a Conservation Subdivision Design,
- f. Definition of unbuildable land within a Conservation Subdivision Design, and
- g. Purpose and objective of a Conservation Subdivision Design.

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

Nancy Monaghan introduced the article.

Kathleen Kilgore asked why duplexes needed to be specifically added versus assumed.

Moderator noted that Article 5 will move to the official ballot as presented.

Yes: 380 No: 176 Article Five PASSED

Article Six: FY 2024 Operating Budget

To see if the Town will vote to raise and appropriate through taxation as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Eight Million Nine Hundred Eighty Thousand One Hundred One Dollars (\$8,980,101)? Should this Article be defeated, the default budget shall be Eight Million Six Hundred Eighty Thousand Three Hundred Eighty-six Dollars (\$8,680,386), which is the same as last year, with certain adjustments required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 6 to the floor for discussion, seconded by Jonathan Pinette.

Mike Tully presented a PowerPoint presentation to address the Article.

Janet Larsen questioned whether or not funds should be added to the budget to improve communications for fire and police due to poor cell phone coverage.

Moderator noted that Article 6 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 415 No: 163 Article Six PASSED

Article Seven: Replace Fire & Rescue Command Vehicle

To see if the Town will vote to raise and appropriate the sum of Seventy-five Thousand Dollars (\$75,000) for the purpose of purchasing and equipping a command vehicle for the Fire & Rescue Department to replace the temporarily repurposed former police cruiser with said funds to come from the Fire Department Equipment and Apparatus Special Revenue Fund? This item has been identified in the approved Capital Improvements Plan. Approval of this Article will have no effect on the tax rate.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 7 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Following no comments or questions, Moderator noted that Article 7 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 447 No: 136 Article Seven PASSED

Article Eight: Purchase of a Police Cruiser

To see if the Town will vote to raise and appropriate through taxation the sum of Fifty-five Thousand Dollars (\$55,000) for the purpose of purchasing and equipping a cruiser for the Police Department? This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 8 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Given no comments or questions, Moderator noted that Article 8 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 382 No: 203 Article Eight PASSED

Article Nine: Refurbish Fire & Rescue Engine 1

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of refurbishing and updating outdated equipment on the Fire & Rescue Department's 10-year-old fire engine with said funds to come from the Fire Department Equipment and Apparatus Special Revenue Fund? This item has been identified in the approved Capital Improvements Plan. Approval of this Article will have no effect on the tax rate.

Majority Ballot Vote required.

Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 9 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Following no comments or questions, Moderator noted that Article 9 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 481 No: 104 Article Nine PASSED

Article Ten: Purchase of Public Works Medium Duty Dump Truck

To see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Seven Thousand Dollars (\$107,000) for the purpose of purchasing and equipping a medium duty dump truck for the Department of Public Works? This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 10 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Jim Maggiore made a motion to reduce the amount from \$107,000 to \$98,000, seconded by Mike Tully. Motion passed with a hand count.

Moderator noted that Article 10 will move to the official ballot as amended.

Jonathan Pinette made a motion to restrict reconsideration, seconded by Jim Maggiore. Motion pass with a hand count.

Yes: 371 No: 210 Article Ten PASSED

Article Eleven: Road Resurfacing

To see if the Town will vote to raise and appropriate the sum of Two Hundred Eighty-five Thousand Dollars (\$285,000) for the purpose of resurfacing and reconstructing approximately three miles of road, by withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose, and raising through taxation the sum of Two Hundred Fifty-five Thousand Dollars (\$255,000)? This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 11 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Given no comments or questions, Moderator noted that Article 11 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 470 No: 104 Article Eleven PASSED

Article Twelve: Philbrick Pond Marsh Restoration

To see if the Town will vote to raise and appropriate through taxation the sum of Twenty Thousand Dollars (\$20,000) for the purpose of restoring health to the Philbrick Pond marsh? This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 12 to the floor for discussion, seconded by Jonathan Pinette.

Mike Tully introduced the article.

Kathleen Kilgore asked if time frames are known for the grants, what the average time frame is for a grant, and if specific grants have already been applied for.

Mike Tully responded that specific grants have not been applied for and that time frames can vary.

With no further comments or questions, the Moderator noted that article 12 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 403 No: 167 Article Two PASSED

Article Thirteen: Rail Trail Equipment and Capital Improvements

To see if the Town will vote to raise and appropriate through taxation the sum of Ten Thousand Dollars (\$10,000) for the purpose of purchasing equipment and making capital improvements related to the rail trail? This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 8-1

Jim Maggiore moved Article 13 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Kirsten Larsen Schultz asked who in the Budget Committee voted against the article.

Rick Stanton noted that he had voted against because the specific equipment needed wasn't specified.

David Raymond asked if the surrounding towns would be sharing equipment.

Mike Tully noted that they are working with other towns to do just that.

Kathleen Kilgore asked if the Heritage Commission is working on raising money for signs and pocket parks.

Mike Tully responded that he wasn't aware of any efforts from Heritage Commission.

Given no further comments or questions, Moderator noted that Article 13 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 385 No: 188 Article Thirteen PASSED

Article Fourteen: Contribution to the Coakley Landfill Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Seventy-five Thousand Dollars (\$75,000) for deposit into the Coakley Landfill Capital Reserve Fund? The purpose of this fund is to account for expenses incurred by the Town under the Superfund Cleanup Program. The balance in the Fund, as of December 31, 2022, is \$264,331.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 14 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Kathleen Kilgore noted that the liability is actually unlimited.

Ryan Cornwell, Finance Director agreed that the town has an ongoing liability.

Janet Larsen asked about getting additional information and whether there was a representative from town.

Mike Tully responded that he attends meetings, but that it is a private group and therefore the town is not given the opportunity of representation. Mike noted that he can share the information he has.

Donna McCay asked for a link on the website.

Kathleen Kilgore stated that the town is responsible for 4% of costs going forward.

Given no further questions or comments, Moderator noted that Article 14 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 412 No: 156 Article Fourteen PASSED

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

To see if the Town will vote to raise and appropriate through taxation the sum of Seventy-five Thousand Dollars (\$75,000) for deposit into the Earned Time Settlement Capital Reserve Fund? The purpose of this fund is to buy out employees earned time during anytime of the life of their career and limit the Town's unfunded accrued leave liability. The total liability for unfunded accrued leave is estimated to be \$370,762 of which \$143,587 may be payable prior to July 1, 2024. The balance in the Fund, as of December 31, 2022, is \$63,883.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 15 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Given no comments or questions, Moderator noted that Article 15 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 383 No: 181 Article Fifteen PASSED

Article Sixteen: Contribution to the Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Fourteen Thousand Dollars (\$14,000) for deposit into the Town Revaluation Capital Reserve Fund? The purpose of this fund is to allow for funding to comply with the State of New Hampshire's requirement to perform a property revaluation every five years. The balance in the Fund, as of December 31, 2022, is \$56,612.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 16 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Given no comments or questions, Moderator noted that Article 16 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 372 No: 197 Article Sixteen PASSED

Article Seventeen: Rent or Lease Municipal Property

To see if the Town will vote to authorize the Select Board to rent or lease municipal property not needed for public use for a term of up to five (5) years without further vote or ratification of the Town? Once adopted, this authority shall remain in effect until rescinded by a vote of the legislative body at the annual town meeting.

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

Jim Maggiore moved Article 17 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article. Mike Tully provided additional information.

Kirsten Larsen Schultz asked if there are any existing leases.
Mike Tully responded that there are not.

Janet Larsen asked about whether or not leases can be done for 1 year and then extended.

Kathy Kilgore asked that the RSA be read.
Rick Stanton read RSA 41:11-a II and III.

Kathy Kilgore commented that she is not comfortable with lack of public vote if this passes.

Lori Cotter commented that this relates to public use.

Kirsten Larsen Schultz noted that she will be voting No on this article.

Moderator noted that Article 17 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 369 No: 194 Article Seventeen PASSED

Article Eighteen: Readopt All Veterans' Tax Credit

To see if the Town will vote to readopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If readopted the credit will be available to any resident, or the spouse or surviving spouse of such resident, who served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged; or, an officer who continues to serve or was honorably separated from service, provided that training for active duty or state active duty by a member of the national guard or reserve shall be included as service, and that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35. If readopted the credit granted will be Five Hundred Dollars (\$500), the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28.

Majority Ballot Vote required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 9-0

Jim Maggiore moved Article 18 to the floor for discussion, seconded by Jonathan Pinette.

Jim Maggiore introduced the article.

Kathy Kilgore stated that some towns provide a larger credit.
Rick Stanton responded that the North Hampton credit is in line with neighboring towns and that it includes active duty military.

Moderator noted that Article 18 will move to the official ballot as presented.

Jonathan Pinette moved to restrict reconsideration, seconded by Jim Maggiore. Motion passed with a hand count.

Yes: 520 No: 57 Article Eighteen PASSED

Article Nineteen: Taxpayer Funds Towards Eminent Domain (By Citizens Petition)

On behalf of at least 25 registered voters, pursuant to RSA 39:3, to see if the Town will vote to raise and appropriate through taxation the sum of Zero Dollars (\$0) for the purpose of obtaining an Eminent Domain easement in connection with a cell tower in North Hampton?

Majority Ballot Vote required.
Recommended by the Select Board: 0-3
Recommended by the Budget Committee: 2-5

Kirsten Larsen Schultz moved Article 19 to the floor for discussion, seconded by Kathy Kilgore.

Kirsten Larsen Schultz introduced the article.

Jim Avallon rose in support of the article.

Lori Cotter rose in support of the article.

Wally Kilgore rose in support of the article.

Moderator noted that Article 19 will move to the ballot as presented.

Frank Ferraro moved to restrict reconsideration, seconded Kathy Kilgore. Motion passed with a hand count.

Yes: 174 No: 384 Article Nineteen FAILED

Article Twenty: Consideration for Cell Phone Tower (By Citizens Petition)

On behalf of at least 25 registered voters, pursuant to RSA 39:3, to see if the Town will vote to require the Select Board to review the placement of the proposed cell tower on the Town owned property known as Map 7, Lot 161 (201 Atlantic Ave)? Placement on the specified 85.3 acre lot, Parcel ID 7-161 would not require the Town to obtain land use rights through Eminent Domain.

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

Kirsten Larsen Schultz moved Article 20 to the floor for discussion, seconded by Janet Larsen.

Kirsten Larsen Schultz introduced the article.

Amy Margolis expressed concern about a cell phone tower at a school because of cancer potential.

Kirsten expressed concern about cell phone towers causing health issues if too close to residents.

Moderator noted that Article 20 will move to the ballot as presented.

Frank Ferraro moved to restrict reconsideration, seconded by George Chauncey. Motion passed with a hand count.

Yes: 276 No: 283 Article Twenty FAILED

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

Given no other business, Moderator officially closed the meeting at 10:25 am.

Respectfully submitted,



Susan M. Buchanan
Town Clerk/Tax Collector

REPORT OF THE BUILDING INSPECTOR

This year was an eventful one for the Building Department. The town offices were moved to our newly renovated building at 237A Atlantic Avenue on the first week of January 2023. The old library building was transformed into a highly functional office building for a multitude of town departments. The old Fire Station and Police Station, that housed the old administrative offices in the second story, was demolished in preparation for the new Safety Complex Building. Another great accomplishment that should serve this community well for many decades to come.

It was expected that things would slow down in the building/construction industry, considering the increased cost of materials and inflation across the board, but that was not the case. Building permits were up from 509 the previous year to 555 for this fiscal year. It is good to see that members of this community are still able to accomplish their projects at home along with new developments in the commercial district as well. Looking forward to another year serving the Town of North Hampton.

Building permits: 167

Plumbing permit: 58

Electrical permits: 145

Mechanical permits: 151

Demo permits: 5

Sign permits: 7

Disposal works: 15

Change of business: 7

Total permits: 555

Total amount: \$177,110.66

Jared Shaheen

Building Inspector

jshaheen@northhampton-nh.gov

REPORT OF NORTH HAMPTON FIRE & RESCUE

The year 2023 proved to be exceptionally demanding for our department, marking the busiest year on record. This surge aligns with trends reported by fire departments statewide, particularly in the seacoast region, where a notable increase in emergencies and service calls has been observed.

Amidst the heightened activity, our department faced changes and challenges, including the regrettable resignation of two highly knowledgeable firefighter/paramedics, Colin Chevalier and Tom Pidgeon. Both chose to transition to careers in the private sector, reflecting a concerning trend of decreasing retention and recruitment in firefighting and paramedicine - a challenge not only local but pervasive in the New Hampshire fire service and nationwide. The diminishing interest in these careers has led to fierce competition for skilled professionals, resulting in prolonged vacancies that impact service delivery. Addressing this issue proactively is crucial to retaining our outstanding staff and ensuring their long-term commitment.

A positive development in 2023 was the appointment of Deputy Fire Chief Jacob MacGlashing in December. With nearly sixteen years of service at the Rye Fire Department, where he held the rank of Lieutenant/Paramedic, Deputy MacGlashing brings valuable experience to oversee department operations. We eagerly welcome him and anticipate his leadership contributing significantly to our community service efforts.

Notably, 2023 saw the completion of our new Public Safety Center, housing both the town's fire and police departments. This modern facility provides adequate, secure, and efficient space for our firefighters and paramedics, addressing administrative, apparatus storage, and training needs. The center includes the town's first ever, ready-state Emergency Operations Center, ensuring a functional communications hub for managing large-scale crises. We express our sincere gratitude to the residents of North Hampton for their support in realizing the need for this state-of-the-art facility.

The North Hampton Firemen's Association received a substantial donation and aided the department in the acquisition of additional Advanced Life Support equipment for our new fire engine. This marks a historic milestone as our primary fire engine is now a "Paramedic-equipped Engine," enabling immediate advanced life-saving interventions during simultaneous emergencies.

In 2023, North Hampton's firefighters and paramedics responded to a record-breaking 1,575 emergencies, reflecting a steady annual increase. This total, 138 calls higher than the previous year, included a diverse range of incidents such as structure fires, motor vehicle crashes, the rescue of trapped victims and a multitude of medical emergencies involving both critically sick and injured patients.

In addition to our responses to these emergencies, the department conducted over 100 fire and life safety inspections, issued over 100 permits, and carried out 41 fire drills in schools and daycare facilities.

The 2023 call breakdown is as follows:

Structure Fires	34	CO Detector Activations	21
Fires Not Involving Structures	18	Fire Alarm Activations	95
Vehicle Fires	05	Motor Vehicle Crashes	144

Good Intent	46	Plane Crashes	00
Public Assists	149	Ambulance Assists	376
Outside Fires	19	Rescue/Extricate	06
Smoke Odor Investigations	27	Water Rescues	06
Assist Police	11	Medical Aid	559
Hazardous Condition	24	Animal Rescues	00
Cover Assignments	09	Water Problem	11
		Severe Weather	15

Total 1,575

We extend our gratitude to the citizens of North Hampton for their continued support. Serving you is our honor, and we remain committed to providing unrivaled service through prevention, education, inspections, and prompt emergency responses. For any questions or concerns, please feel free to contact us at your convenience.

Dutifully,

Jason M. Lajoie
Fire Chief

REPORT OF THE NORTH HAMPTON POLICE DEPARTMENT

Progress, Partnerships, and Community Commitment, and Common-Sense Policing

In the enduring words of Sir Robert Peel, the founder of modern policing, "The police are the public, and the public are the police." This timeless quote encapsulates the essence of our shared responsibility and partnership in fostering a safer, stronger community. As we reflect on 2023, the North Hampton Police Department has embraced common-sense policing as the foundation of our commitment to the citizens. Leading the department since August 2023 has been an honor and a privilege. Before my tenure, the department faced numerous departures, prompting a proactive approach to fortify and strengthen our force.

Our Team

In the transformative year of 2023, we welcomed Officers Ryan Stephens and Dylan Spence, who began their law enforcement careers, and Deputy Chief Tom Scotti, bringing over 20 years of law enforcement experience. Their addition significantly contributed to our commitment to raising the bar in community service. Executive Assistant Erin Coker received the Seventh Annual Peter Cormier 524 Award in 2023. This recognition symbolizes Erin's outstanding contributions and unwavering dedication, embodying the values that Officer Cormier held dear.

Community-Centric Mission

At the heart of our mission is establishing a department that collaborates with and serves the community. Our commitment to community outreach includes specific initiatives aimed at enhancing transparency and accessibility, ensuring that our operations align with the values and needs of our community.

New Public Safety Complex

In December 2023, we celebrated a significant milestone with the successful transition to our state-of-the-art public safety complex. This cutting-edge facility is more than just a building; it is a testament to our commitment to providing the highest service to the community. We extend our heartfelt gratitude to the taxpayers who supported this new home for our officers and staff. The public safety complex positions us to elevate our service delivery to the community, ensuring a safer, more resilient, and community-oriented North Hampton. This achievement reflects our dedication to progress and ongoing efforts to create a secure and thriving environment for everyone we serve.

The Urgency of Pay Scale Adjustment in 2023

In 2023, the urgency of addressing immediate challenges led to the temporary approval of the current pay scale by the Board of Selectmen. The proposed adjustment remains a strategic and forward-looking solution, addressing challenges while setting the stage for a more sustainable future. Its approval is crucial for the continued excellence of our department, ensuring we maintain competitive compensation and provide the highest level of service to our community.

Anticipated Positive Outcomes and Collective Effort for a Secure Future Pay Scale Warrant Article

Approval of the new pay scale on this year's warrant article is vital to filling several open positions within our department. With this change, we anticipate positive outcomes, enhancing

our ability to attract and retain skilled professionals. Your participation in voting on the new pay scale warrant article is not just appreciated; it is essential. This proposed change in 2024 is a collective effort to secure the best possible future for the North Hampton Police Department and the Town of North Hampton. Your vote is a powerful tool that shapes the future of our community. Your ongoing trust, engagement, and support are the pillars that support our pursuit of unprecedented excellence.

Citizens' Crucial Role in 2024

As we continue our journey into 2024, I want to underscore the importance of your role – the invaluable citizens of North Hampton. Your active involvement in shaping the future of our community and the police department is crucial. We encourage you to engage with us, share your thoughts, and actively participate in this exciting chapter of our collective story. Together, we can create a North Hampton that is both safe and thriving.

Robert C. LaBarge, Jr.
Chief of Police
North Hampton Police

REPORT OF THE DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) is comprised of the highway, solid waste, and recycling divisions. The department is responsible for maintaining the municipal infrastructure that includes streets, buildings, parks, and the recycling complex.

Weather is a key factor in the work we perform at the department. The current weather pattern has transitioned into El Nino across the US and into the New England region. The seacoast region of New Hampshire continued to experience above average temperatures and above average precipitation during the Summer and Fall of 2023. The above average temperatures were responsible for a winter season with heavy wet snow, ice, and rain. During the winter season, our main focus at the highway department is to keep our roads safe for the traveling public.

Road reclamation and paving projects were completed on Woodknoll, Woodridge, and Juniper Roads. Asphalt overlay projects were completed on Highlander Drive and sections of North Road. The highway department is responsible for the maintenance of approximately 33 miles of roadway. We continued our summer roadway maintenance program which includes mowing, street signs, pavement marking, litter pick up, pavement repair, and trimming. We removed several trees and hanging limbs in the town right of ways. The department provides annual maintenance for the municipal buildings, grounds, and common areas at various locations in town.

The North Hampton highway department hosted two bulky waste collection days this year at the brush facility. The recycling center continues to sort, bail, and load materials for market. A total of 117 tons of various materials were recycled at the center in 2023. Residents also recycled 384 tons of material curbside in 2023. The residents of North Hampton, with the combined tonnage from the center and curbside, recycled 32 percent of its waste in 2023. The Brush/Compost area continues to process yard wastes such as brush, leaves, and garden materials. The center is open 8:00 AM – 4:30 PM on Saturdays from April to November. Wood chips and ready-to-use compost are available to residents for their personal use.

The annual household hazardous waste day, sponsored by the Southeast Regional Refuse Disposal District, was held at the Brentwood Highway Department in September. 50+ North Hampton households participated in the collection day. North Hampton is a member of the 6 Town Disposal District.

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

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

Respectfully submitted,

John Hubbard, Director
North Hampton Public Works

North Hampton Parks and Recreation Town Report

On behalf of the North Hampton Parks and Recreation Department we wish to thank you for a great year in 2022.

To date, our afterschool program “The After School Clubhouse” has welcomed 87 children to the program for the 2023/24 school year. In addition, we have also once again offered our before school program.

Our nine-week summer camp welcomed 160 campers this year. Thank you as always to our great staff for making these programs so successful. Thank you as well to North Hampton School for their help and cooperation in allowing us the use of the school as well as all their other help.

Other summer programs that met with great success were tennis lessons, pickleball and our Adult Co-ed Softball league. We also enjoyed Old Home Day on August 12th, featuring a fabulous fireworks display and many other events and activities.

Also, this summer we brought in a very successful soccer camp through Seacoast United which will be returning this summer as well as several other additional specialty camps.

We also continue to offer many programs at “The REC” at Lafayette Crossing. Highlights among the REC programs was the annual Santa Breakfast, our monthly Senior Luncheons, dances, pottery classes, game nights, “Parent Night Out”, No school Days, school vacation camps and others.

Other senior programs included several trips to plays and Governor Dale Farm

Our annual Egg Scramble event was held once again this year and proved to be a great time for all.

Our outreach ski program at Gunstock had another successful year.

Our Winterfest in February featured a variety of activities at multiple locations and was largely attended throughout. Winterfest will be back February 24th.

In the fall we were happy to host the Trunk or Treat event as well as our first ever Golf tournament at Sagamore Golf. The Golf tournament will be an annual event for us.

Other new events for us this year included adult basketball, Adult Volleyball, Toddler and Preschool playtime, “Come Alive at 55” (programs geared to the 55 and over community) We have also announced a partnership with Collettee travel to offer some very exciting trips. The first of these trips will be our Canyon Country trip where we will visit the Grand Canyon as part of three national Parks and finish up in Las Vegas.

Thank you to our Recreation Commission. Without the Commission's help and support none of this would be possible. This past year a couple of longtime Commission members Danielle Strater and Dale Rochford “passed the torch” to new members. Recreation Commission members include Chair Willow Foley, Vice Chair and Ski Program Co-Ordinator Pete Brogowski, Martin Tavitian, Kathy Lochiatto, and Jane Morse. Special thanks as well to our Summer camp Director Molly Peterson and our Program Coordinator Chris Lull.

Lastly, thanks to all of you for wonderful support and kindness.

Your comments, questions and suggestions are always welcomed.

Sincerely,

Joe Manzi, Director

North Hampton Parks and Recreation

REPORT OF THE WELFARE DEPARTMENT

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

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

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

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

Welfare Department services include:

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

Respectfully submitted,

Janet Facella

REPORT OF THE LIBRARY BOARD OF TRUSTEES

As the Library Board of Trustees reflects on 2022, we remember a busy year filled with library leadership changes, successful adult and youth programming, and generous volunteers and donors in our North Hampton community.

Our volunteer Library Building Maintenance Advisor, George Chauncey continues to serve with Michael Castagna in helping us maintain and improve the library building. With their guidance, the library installed outside handrails for the stepped walkway, reinforced the large program room storage closet, and added another handicap-accessible button to our interior library door. In addition to the solar lighting for our flagpole, the library will be adding more solar lighting around the patio area. These improvements make the spaces more accessible and safe for all our patrons. Thank you, George and Mike!

We give special thanks to all the Friends of the NHPL who generously fund discounted or free passes to the American Independence Museum, Aviation Museum of New Hampshire, Bedrock Gardens, The Children's Museum of New Hampshire, The Children's Museum and Theatre of Maine, Currier Museum of Art, Fuller Gardens, Isabella Stewart Gardner Museum, McAuliffe-Shepard Discovery Center, Museum of Fine Arts, New England Aquarium, New Hampshire State Parks Pass, Portland Museum of Art, Portsmouth Historical Society, Seacoast Science Center, See Science Center, and Stawbery Banke for all patrons to use. The Friends also fundraise for our summer reading programs and supplies for the youth department and activity room. They held a Friends Appreciation Luncheon in May, thanking all the volunteers and members for their support this year. Thank you, Friends!

Scout Master Jonathon Holden and Troop 162 rolled up their sleeves and raked dead grasses and leaves off the library lawn for the community to enjoy this summer. We hope to see you again in 2024. Thank you!

On a summer day in August, the Mahoney family gathered to dedicate a family sculpture to the library created by artist Erik Durant, generously donated by the Mahoney Family, in memory of longtime North Hampton residents Jaqueline and David F. Mahoney. “We believe that art has the power to enrich lives and strengthen the bonds between families and their communities” remarked Sean Mahoney. “Our hope is that this family sculpture will inspire countless families to embark on reading journeys together, fostering a lifelong love for books and knowledge. As we gather to celebrate the power of literature and the magic of storytelling, let us remember that libraries are not just buildings but sanctuaries of imagination and growth.”

The North Hampton community embraces this family's gift, and the Trustees are thankful for the Mahoney family's support for the new library. The Board and library staff have received compliments and positive feedback from our patrons.

We thank Emily Creighton, John Bottomley, Lisa Cote, and Audrey Prior for contributing their expertise and time to the New North Hampton Public Library Building Landscaping Advisory Committee and completing all responsibilities and duties assigned by the NHPL Trustees. Your services have benefited the Trustees, Library staff, and community members. Since February 2021, you have implemented landscape planting phases, coordinated maintenance, plant fertilization, and water irrigation, determined the feasibility of projects, and installed a beautiful sculpture. We thank you for a job well done! Your contributions extend beyond our buildings and grounds. We appreciate your friendships and dedication to North Hampton.

This fall, local tennis pro Chauncey (Chum) Steele shared his mother, Marian Williams Steele's artwork on our new art hanging systems in the Large Program Room, Small Meeting Room, Business Center, and Reading Room. These beautiful paintings depict seascapes around the New England coast and beyond.

Exhibits in public library buildings offer communities an opportunity to enjoy the visual arts, allow artists and community residents to share creative talents and information, and enhance the visual environment of the library. We hope to welcome more local artists to display works that reflect an interest in local art and cultural groups in the future.

We thank the Southworth Family Trust for donating a restored 1857 Rockingham County map to hang in the Business Center. When you visit, look at where the founding families lived and the local buildings still standing today.

In September, our longtime Library Director, Susan Grant, retired after 20 years of service. The Trustees will miss her leadership and commitment to the community. We thank Susan for being a faithful steward to North Hampton Public Library and playing a pivotal role in building the new library in North Hampton for future generations. We wish her all the best on her next adventure!

The Library Board of Trustees promoted Assistant Library Director Liz Herold to Library Director on November 5th. We felt the library needed someone familiar with the current staff, patrons, Library donors, and town staff to successfully maintain and build relationships in North Hampton. She has new ideas about growing library advocacy within the community and strategically creating more thoughtful programs to address community needs. We are thrilled to work more closely with Liz as we continue serving the North Hampton community.

Respectfully Submitted with gratitude,
Susan Leonardi, Chair
Kathleen Kilgore, Secretary





Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- 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)



Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2022	Year: 2021	Year: 2020
Property Taxes	3110		\$1,691,281.79		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$8,603.61)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$10,258,698.00	\$10,580,342.00	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185	\$9,011.61		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020
Property Taxes	3110	\$9,990.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$238.49	\$17,089.55		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$10,269,334.49	\$12,288,713.34	\$0.00	\$0.00



Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$7,089,389.72	\$12,183,638.56		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$9,011.61			
Interest (Include Lien Conversion)	\$213.49	\$15,483.55		
Penalties	\$25.00	\$1,606.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$81,586.23		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes		\$6,399.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$3,184,508.08			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$13,813.41)			
Other Tax or Charges Credit Balance				
Total Credits	\$10,269,334.49	\$12,288,713.34	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$3,170,694.67
Total Unredeemed Liens (Account #1110 - All Years)	\$84,095.22



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$14,787.59	\$21,968.08
Liens Executed During Fiscal Year		\$85,549.06		
Interest & Costs Collected (After Lien Execution)		\$388.42	\$1,518.76	\$1,927.60
Total Debits	\$0.00	\$85,937.48	\$16,306.35	\$23,895.68

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$26,406.80	\$7,325.29	\$4,477.42
Interest & Costs Collected (After Lien Execution) #3190		\$388.42	\$1,518.76	\$1,927.60
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$59,142.26	\$7,462.30	\$17,490.66
Total Credits	\$0.00	\$85,937.48	\$16,306.35	\$23,895.68

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$3,170,694.67
Total Unredeemed Liens (Account #1110 - All Years)	\$84,095.22



NORTH HAMPTON (345)


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

Preparer's First Name	Preparer's Last Name	Date
Susan	Buchanan	06/30/2023

2. SAVE AND EMAIL THIS FORM
 Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

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

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


 Preparer's Signature and Title Town Clerk / Tax Collector

Report of the Town Clerk for the Year Ending June 30, 2023

Town Revenue

Boat Registration-Town Fee	\$4,358.52
Boat Registration-TC Fee	\$1,165.00
UCC Filings	\$2,235.00
Voter Checklist	\$125.00
Motor Vehicle Permits	\$1,431,763.23
Motor Vehicle Titles	\$2,224.00
Motor Vehicle Agent Fee	\$21,201.00
E-Reg Cart Fee	\$2,270.50
Copies	\$1.00
Dog Licenses	\$4,181.50
Dog License Fines	\$275.00
Dog License Penalties	\$268.50
Marriage License Fees	\$154.00
Death/Birth Certificates-Town	\$17,888.00
Other Licenses/Permits	\$97.70
Return Check Fee	\$150.00
Dump Stickers	\$298.00
Beach Stickers	\$36,890.00
Transportation Tax	\$35,470.00

Town Total \$1,561,015.95

State Revenue

Motor Vehicle - Due State	\$394,593.84
Dog License- Due State	\$1,912.50
Marriage License-Due State	\$946.00
Death/Birth Cert-Due State	\$18,562.00

State Total \$416,014.34

Grand Total Town and State \$1,977,030.29

Number of Motor Vehicles Registered	7096
Number of Dogs Licensed	893
Number of Marriage Licenses Issued	22

Respectfully submitted,

Susan M Buchanan
Town Clerk/Tax Collector

**Town of North Hampton
Treasurer's Report
FY2023**

<u>Financial Institution</u>	<u>Title</u>	<u>Account Type</u>	<u>Beg. Balance</u>	<u>Deposits & Interest</u>	<u>Withdrawals</u>	<u>End. Balance</u>
Citizens Bank	Town of North Hampton	Municipal Checking	\$ 2,824,872.21	\$ 49,953,939.85	\$ 50,521,597.74	\$ 2,257,214.32
TD Bank	Asset Forfeiture Funds	Escrow Direct	\$ 32,045.02	\$ 678.51	\$ -	\$ 32,723.53
TD Bank	Disbursement Account	Escrow Direct	\$ -	\$ -	\$ -	\$ -
Citizens Bank	Investment Account	Municipal Concentration	\$ 8,220,931.32	\$ 21,146,186.00	\$ 16,008,800.59	\$ 13,358,316.73
TD Bank	Detail Revolving	Escrow Direct	\$ 47,592.80	\$ 990.71	\$ 14,529.46	\$ 34,054.05
TD Bank	Recreation Revolving	Escrow Direct	\$ 225,339.80	\$ 48,450.73	\$ -	\$ 273,790.53
TD Bank	Can Do Sidewalk Kids Project	Escrow Direct	\$ 2,829.61	\$ 59.91	\$ -	\$ 2,889.52
TD Bank	Agricultural Commission	Escrow Direct	\$ 986.52	\$ 779.19	\$ -	\$ 1,765.71
TD Bank	North Hampton Heritage Commission	Escrow Direct	\$ 25,232.98	\$ 1,503.72	\$ -	\$ 26,736.70
TD Bank	Conservation Fund Capital Reserve #8	Escrow Direct	\$ 32,843.67	\$ 695.42	\$ -	\$ 33,539.09
TD Bank	William Fowler Memorial Fund	Escrow Direct	\$ 208.15	\$ 4.40	\$ -	\$ 212.55
TD Bank	Little River Salt Marsh Restoration	Escrow Direct	\$ 8,186.40	\$ 173.33	\$ -	\$ 8,359.73
TD Bank	Dalton Forest	Escrow Direct	\$ 4,426.75	\$ 93.74	\$ -	\$ 4,520.49
TD Bank	Conservation Commission	Escrow Direct	\$ 251,603.91	\$ 5,326.80	\$ 518.08	\$ 256,412.63
TD Bank	Information/Internet Technology	Escrow Direct	\$ 44,435.91	\$ 5,235.54	\$ -	\$ 49,671.45
TD Bank	PEG Access Television Special Rev Fund	Escrow Direct	\$ 159,980.30	\$ 3,366.88	\$ 17,524.11	\$ 145,823.07
TD Bank	Ambulance Fee Revolving Fund	Escrow Direct	\$ 57,309.39	\$ 6,816.87	\$ -	\$ 64,126.26
TD Bank	Fire Equipment & Apparatus Fund	Escrow Direct	\$ 1,046,203.80	\$ 21,483.60	\$ 571,110.19	\$ 496,577.21
TD Bank	PB Applicant Engineering Fees	Escrow Direct	\$ 912.01	\$ 10,319.34	\$ 10,533.75	\$ 697.60

TD Bank	Paul Hobbs Gravel Bond Acct	Escrow Direct	\$ 943.31	\$ 19.97	\$ -	\$ 963.28
TD Bank	North Hampton Gravel PB	Escrow Direct	\$ 4,953.67	\$ 104.88	\$ -	\$ 5,058.55
TD Bank	Ocean Breeze RV/Landscape	Escrow Direct	\$ 1,461.71	\$ 30.95	\$ -	\$ 1,492.66
TD Bank	Lee/Carrier Surety	Escrow Direct	\$ 4,117.99	\$ 87.19	\$ -	\$ 4,205.18
TD Bank	Allen Associates Surety	Escrow Direct	\$ 514.53	\$ 10.89	\$ -	\$ 525.42
TD Bank	227 Lafayette Rd	Escrow Direct	\$ 15,437.85	\$ 326.87	\$ -	\$ 15,764.72
TD Bank	Committed Collision	Escrow Direct	\$ 1,802.02	\$ 38.16	\$ -	\$ 1,840.18
TD Bank	32 Lafayette Road Landscape	Escrow Direct	\$ -	\$ 18,699.09	\$ -	\$ 18,699.09
TD Bank	32 Lafayette Road Restoration	Escrow Direct	\$ -	\$ 57,950.32	\$ -	\$ 57,950.32
Kennebunk Savings	58 Lafayette Road Commercial Building	Letter of Credit	\$ 24,802.00	\$ -	\$ 24,802.00	\$ -
Kennebunk Savings	58 Lafayette Road Landscaping	Letter of Credit	\$ 5,700.00	\$ -	\$ -	\$ 5,700.00
			<u>\$ 13,045,673.63</u>			<u>\$ 17,159,630.57</u>

Town of North Hampton
Employee Earnings
FY2023

Employee	Position	Regular Wages	Overtime	Police/Fire Details	**Other Wages	Total Wages
ADAMS III, WILLIAM L.	P/T Police Officer	\$ 4,387.50	\$ -	\$ -	\$ -	\$ 4,387.50
BARNES, JEFFREY P.	Highway/Working Foreman	\$ 65,244.04	\$ 20,165.21	\$ -	\$ 6,976.00	\$ 92,385.25
BEDNAREK, LUKE D.	Television/Channel 22	\$ 1,340.00	\$ -	\$ -	\$ -	\$ 1,340.00
BLATUS, ANGELA T.	Treasurer	\$ 7,766.20	\$ -	\$ -	\$ -	\$ 7,766.20
BUCHANAN, SCOTT	Highway/Heavy Equipment Operator	\$ 47,847.28	\$ 7,730.27	\$ 100.00	\$ 4,000.00	\$ 59,677.55
BUCHANAN, STEVEN	Highway/Recycling	\$ 28,630.16	\$ 899.14	\$ -	\$ -	\$ 29,529.30
BUCHANAN, SUSAN M.	Town Clerk/Tax Collector	\$ 73,980.92	\$ -	\$ -	\$ -	\$ 73,980.92
BURGESS-LABONTE, GABRIEL T.	Firefighter	\$ 31,248.00	\$ 349.38	\$ -	\$ 1,209.00	\$ 32,806.38
BURNS, ROBERTA L.	Moderator/Assistant Town Clerk/Assistant Tax Collector	\$ 12,804.96	\$ -	\$ -	\$ -	\$ 12,804.96
BUTKUS, LINDSAY A.	Recreation	\$ 1,680.00	\$ -	\$ -	\$ -	\$ 1,680.00
BUTKUS, NICOLE M.	Recreation	\$ 3,487.50	\$ -	\$ -	\$ -	\$ 3,487.50
CHEVALIER, BRIAN	Cemetery Superintendent	\$ 18,630.00	\$ -	\$ -	\$ -	\$ 18,630.00
CHEVALIER, COLIN J.	Firefighter	\$ 66,989.22	\$ 12,097.12	\$ -	\$ -	\$ 79,086.34
CHEVALIER, KENDALL	Cemetery	\$ 12,571.50	\$ -	\$ -	\$ -	\$ 12,571.50
CHUIMIENTO, KRISTINA L.	Recreation	\$ 6,100.00	\$ -	\$ -	\$ -	\$ 6,100.00
CLOUTHIER, ERIC J.	Call Firefighter	\$ 5,977.50	\$ -	\$ 850.00	\$ -	\$ 6,827.50
COKER, ERIN G.	Police Administrative Assistant	\$ 58,745.44	\$ 1,016.89	\$ -	\$ 3,000.00	\$ 62,762.33
COOK, MARK A.	Deputy Fire Chief/EM Deputy Director	\$ 39,957.54	\$ -	\$ 1,700.00	\$ 12,974.10	\$ 54,631.64
CORNWELL, RYAN A.	Finance Director	\$ 107,135.60	\$ -	\$ -	\$ 3,000.00	\$ 110,135.60
COTTER, RONALD R.	Highway/Recycling	\$ 5,382.50	\$ -	\$ -	\$ -	\$ 5,382.50
CULLEN, FRANCIS P.	Custodian/Recycling	\$ 12,683.03	\$ -	\$ -	\$ -	\$ 12,683.03
DE LA SEA, RENEE	Recreation	\$ 12,928.50	\$ -	\$ -	\$ -	\$ 12,928.50
DENIO, LUKE A.	Firefighter	\$ 64,545.72	\$ 28,090.04	\$ 7,650.00	\$ -	\$ 100,285.76
DENMARK, PATRICIA D.	Minutes Recording Secretary	\$ 5,825.00	\$ -	\$ -	\$ -	\$ 5,825.00
DOUGHERTY, GEORGIA A.	Recreation	\$ 2,180.00	\$ -	\$ -	\$ -	\$ 2,180.00
FACELLA, JANET L.	Administrative Assistant/Welfare	\$ 76,319.88	\$ 1,843.84	\$ -	\$ 15,845.00	\$ 94,008.72
FOWLER, ELLEN T.	Deputy Town Clerk/Deputy Tax Collector	\$ 2,307.75	\$ -	\$ -	\$ -	\$ 2,307.75
FRANCIS, PETER	Call Firefighter/Cemetery	\$ 12,981.50	\$ -	\$ 5,400.00	\$ -	\$ 18,381.50
FRITZ, OSCAR A.	Recreation	\$ 712.00	\$ -	\$ -	\$ -	\$ 712.00
GALLANT, CHRISTOPHER R.	Firefighter	\$ 64,410.72	\$ 14,664.53	\$ -	\$ -	\$ 79,075.25
GILDAY, DONALD E.	Highway/Recycling	\$ 3,130.21	\$ -	\$ -	\$ -	\$ 3,130.21
GREANEY, COREY A.	Firefighter	\$ 76,697.34	\$ 36,460.74	\$ 450.00	\$ -	\$ 113,608.08
HENRY, STEPHEN S.	Firefighter	\$ 79,743.48	\$ 37,434.92	\$ -	\$ -	\$ 117,178.40
HOXIE, JON E.	Highway/Heavy Equipment Operator	\$ 56,288.44	\$ 6,758.25	\$ -	\$ 4,000.00	\$ 67,046.69
HUBBARD, JOHN	Director of Public Works	\$ 109,859.88	\$ -	\$ -	\$ 3,000.00	\$ 112,859.88
JANVRIN, EMILY I.	Recreation	\$ 3,479.00	\$ -	\$ -	\$ -	\$ 3,479.00
JANVRIN, RICHARD C.	Highway/Recycling	\$ 216.15	\$ -	\$ -	\$ -	\$ 216.15
JOE, DAKOTA P.	Recreation	\$ 20,130.50	\$ -	\$ -	\$ -	\$ 20,130.50
JOHNSON, ASA D.	Police Officer	\$ 57,273.39	\$ 13,083.54	\$ -	\$ -	\$ 70,356.93
KENNY, ANNE M.	Accountant/Bookkeeper	\$ 29,708.47	\$ -	\$ -	\$ 5,517.47	\$ 35,225.94
KLIDARAS, TROY M.	Television/Channel 22	\$ 20,260.00	\$ -	\$ -	\$ 1,500.00	\$ 21,760.00
KNOX, JOANNE E.	Supervisor of the Checklist	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 1,100.00
KUSELIAS, SYDNEY E.	Recreation	\$ 544.00	\$ -	\$ -	\$ -	\$ 544.00

LAFOND, TYLER S.	Recreation	\$	5,475.50	\$	-	\$	-	\$	-	\$	5,475.50
LAJOLE, JASON M.	Fire Chief/EM Director	\$	109,583.24	\$	-	\$	-	\$	14,028.93	\$	123,612.17
LAVIGNE, KEVIN J.	Firefighter	\$	64,410.72	\$	23,425.08	\$	-	\$	-	\$	87,835.80
MAGGIORE, JOSEPHINA C.	Recreation	\$	4,662.75	\$	-	\$	-	\$	-	\$	4,662.75
MANLOW, KYLE R.	Police Officer	\$	64,955.25	\$	38,281.16	\$	3,975.00	\$	4,000.00	\$	111,211.41
MANZI, JOSEPH A.	Recreation Director	\$	71,916.00	\$	-	\$	-	\$	11,285.42	\$	83,201.42
MARELLI, ERIK R.	Recreation	\$	2,102.50	\$	-	\$	-	\$	-	\$	2,102.50
MARTINO, CAROLINE C.	Recreation	\$	1,461.50	\$	-	\$	-	\$	-	\$	1,461.50
MASCIOLI, JAMES D.	Police Officer	\$	55,438.07	\$	23,593.27	\$	200.00	\$	3,582.24	\$	82,813.58
MCBRIDE, MEGAN C.	Police Officer	\$	52,852.93	\$	14,888.94	\$	3,200.00	\$	1,661.60	\$	72,603.47
MCCOWN, BRIAN S.	Cemetery	\$	495.00	\$	-	\$	-	\$	-	\$	495.00
MCCUE, MATTHEW C.	Police Officer	\$	48,040.52	\$	13,134.92	\$	5,450.00	\$	334.00	\$	66,959.44
MILATA, STEPHEN M.	Firefighter	\$	64,491.68	\$	30,501.65	\$	400.00	\$	-	\$	95,393.33
MILNER, RICHARD M.	Planning and Zoning Administrator	\$	72,044.82	\$	-	\$	-	\$	8,000.00	\$	80,044.82
MONTE, KATHRYN L.	Police Chief	\$	86,781.60	\$	-	\$	-	\$	61,614.94	\$	148,396.54
MORSE, JANE W.	Supervisor of the Checklist	\$	1,100.00	\$	-	\$	-	\$	-	\$	1,100.00
MURPHY, KEVIN M.	Supervisor of the Checklist	\$	1,100.00	\$	-	\$	-	\$	-	\$	1,100.00
NADEAU, ARTHUR A.	Cemetery	\$	676.50	\$	-	\$	-	\$	-	\$	676.50
NEWCOMB, TYLER D.	Recreation	\$	12.50	\$	-	\$	-	\$	-	\$	12.50
NOWAK, ROBERT J.	Recreation	\$	1,088.00	\$	-	\$	-	\$	-	\$	1,088.00
O'CONNOR, DAVID W.	Television/Channel 22	\$	320.00	\$	-	\$	-	\$	-	\$	320.00
PARENT, JEREMY J.	Firefighter	\$	68,763.59	\$	6,694.65	\$	-	\$	-	\$	75,458.24
PETERSON, MARGARET S.	Recreation	\$	3,358.25	\$	-	\$	-	\$	-	\$	3,358.25
PIDGEON, THOMAS A.	Firefighter	\$	65,734.98	\$	33,774.37	\$	3,650.00	\$	-	\$	103,159.35
PLAISTED, MOLLY J.	Custodian	\$	2,924.00	\$	-	\$	-	\$	-	\$	2,924.00
POPALARDO, CHRISTOPHER R.	Police Officer	\$	16,455.81	\$	1,629.52	\$	-	\$	2,263.56	\$	20,348.89
PRECOURT, JOSHUA N.	P/T Police Officer	\$	1,575.00	\$	-	\$	-	\$	-	\$	1,575.00
RUSSELL, JAMES M.	Police Officer	\$	97,453.33	\$	13,004.12	\$	2,150.00	\$	10,000.24	\$	122,607.69
RUTHERFORD, ALEXANDER L.	Highway/Recycling	\$	3,105.00	\$	-	\$	-	\$	-	\$	3,105.00
SAVASTANO, JOHN	Television/Channel 22 Director	\$	62,908.68	\$	-	\$	-	\$	-	\$	62,908.68
SCHOULLER, FENWAY H.	Recreation	\$	514.00	\$	-	\$	-	\$	-	\$	514.00
SCOTT, TIMOTHY M.	Police Officer	\$	37,945.56	\$	9,264.54	\$	1,775.00	\$	6,213.64	\$	55,198.74
SHAHEEN JARED P.	Building Inspector/Health Officer	\$	63,213.97	\$	-	\$	-	\$	9,375.51	\$	72,589.48
SIMMONS, JOHN A.	Television/Channel 22	\$	2,080.00	\$	-	\$	-	\$	-	\$	2,080.00
SPALDING, BURKE E.	Recreation	\$	911.00	\$	-	\$	-	\$	-	\$	911.00
SPENCE, DYLAN P.	Police Officer	\$	22,239.35	\$	-	\$	-	\$	4,000.00	\$	26,239.35
TABER, LEE WILLIAM	Firefighter	\$	75,248.52	\$	28,119.29	\$	1,375.00	\$	7,336.16	\$	112,078.97
TAVITIAN, MARTIN B.	Firefighter	\$	73,678.57	\$	30,974.37	\$	200.00	\$	-	\$	104,852.94
TULLY, MICHAEL J.	Town Administrator	\$	125,399.56	\$	-	\$	-	\$	47,360.98	\$	172,760.54
TUTTLE, JOHN M.	P/T Police Officer	\$	759.00	\$	-	\$	-	\$	-	\$	759.00
VON JESS, GABBY E.	Recreation	\$	616.00	\$	-	\$	-	\$	-	\$	616.00
WHEELER, JARROD M.	Firefighter	\$	5,908.40	\$	219.15	\$	400.00	\$	-	\$	6,527.55
WHITCOMB, TODD E.	Police Officer	\$	60,772.93	\$	15,564.69	\$	1,025.00	\$	4,977.40	\$	82,340.02
WHITE, ARIANA C.	Recreation	\$	4,346.14	\$	-	\$	-	\$	-	\$	4,346.14
YANAKOPILOS, PAUL J.	Police Officer	\$	67,409.57	\$	14,401.89	\$	1,900.00	\$	5,379.60	\$	89,091.06
TOTALS		\$	2,885,561.11	\$	478,065.48	\$	41,850.00	\$	262,435.79	\$	3,667,912.38

** Other wages include COLA/retention bonuses; health officer stipends; emergency management director/deputy stipends; severance pay; insurance buyouts; insurance premium refunds; NHRS contribution refunds; and buybacks of accrued time.

**Town of North Hampton
Employee Benefits
FY2023**

<u>Benefit</u>	<u>Plan Type</u>	<u>Coverage</u>	<u>Annual Premium</u>	<u>Employee Share</u>	<u>Town Share</u>
Health Insurance (Non-Union)	Access Blue HDHP	Single	\$ 10,591.44	\$ 1,059.14	\$ 9,532.30
	Access Blue HDHP	2-Person	\$ 21,183.00	\$ 2,118.30	\$ 19,064.70
	Access Blue HDHP	Family	\$ 28,597.08	\$ 2,859.71	\$ 25,737.37
Town pays 90%, employee pays 10%					
Health Insurance (Fire Union)	Access Blue HDHP	Single	\$ 10,591.44	\$ 1,059.14	\$ 9,532.30
	Access Blue HDHP	2-Person	\$ 21,183.00	\$ 2,118.30	\$ 19,064.70
	Access Blue HDHP	Family	\$ 28,597.08	\$ 2,859.71	\$ 25,737.37
Town pays 90%, employee pays 10%					
Health Insurance (Police Union)	Access Blue HDHP	Single	\$ 10,591.44	\$ 1,059.14	\$ 9,532.30
	Access Blue HDHP	2-Person	\$ 21,183.00	\$ 2,118.30	\$ 19,064.70
	Access Blue HDHP	Family	\$ 28,597.08	\$ 2,859.71	\$ 25,737.37
Town pays 90%, employee pays 10%					
In addition to the premiums above the Town makes contributions to Health Savings Accounts (HSA) in varying amounts for each employee based on the level of coverage to help offset out-of-pocket expenses.					
Dental Insurance (Non-Union)	Delta Dental - Option 1	Single	\$ 530.52	\$ 53.05	\$ 477.47
	Delta Dental - Option 1	2-Person	\$ 1,026.72	\$ 102.67	\$ 924.05
	Delta Dental - Option 1	Family	\$ 1,868.04	\$ 186.80	\$ 1,681.24
Town pays 90%, employee pays 10%					
Dental Insurance (Fire Union)	Delta Dental - Option 1	Single	\$ 530.52	\$ 53.05	\$ 477.47
	Delta Dental - Option 1	2-Person	\$ 1,026.72	\$ 102.67	\$ 924.05
	Delta Dental - Option 1	Family	\$ 1,868.04	\$ 186.80	\$ 1,681.24
Town pays 90%, employee pays 10%					
Dental Insurance (Police Union)	Delta Dental - Option 1	Single	\$ 530.52	\$ 53.05	\$ 477.47
	Delta Dental - Option 1	2-Person	\$ 1,026.72	\$ 102.67	\$ 924.05
	Delta Dental - Option 1	Family	\$ 1,868.04	\$ 186.80	\$ 1,681.24
Town pays 90%, employee pays 10%					
Life Insurance	Non-Union	\$50,000			
	Fire Union	1 x Base Annual Earnings, maximum \$65,000			
	Police Union	\$50,000			
Basic Life \$0.16 per month for each \$1,000 of benefit Basic AD&D \$0.02 per month for each \$1,000 of benefit Dependent Life \$1.23 per month per family Town pays 100%					
Short-Term Disability	All Eligible Employees	66.67% of base weekly earnings, maximum weekly benefit \$1,000 for period of 13 weeks			
		Short-Term Disability \$0.25 for each \$10 of weekly benefit per month Town pays 100%			
Long-Term Disability	Non-Union	66.67% of base monthly earnings, maximum monthly benefit \$5,000 after 90 days			
	Fire Union	66.67% of base monthly earnings, maximum monthly benefit \$5,000 after 45 days			
	Police Union	66.67% of base monthly earnings, maximum monthly benefit \$5,000 after 90 days			
Long-Term Disability \$0.33 per \$100 of covered monthly payroll Town pays 100%					
New Hampshire Retirement System		<u>Employee Contribution %</u>	<u>Employer Contribution %</u>		
	Employees	7.00%	14.06%		
	Police	11.55%	33.88%		
	Fire	11.80%	32.99%		

NORTH HAMPTON AGRICULTURAL COMMISSION ANNUAL REPORT 2023

The Agricultural Commission meets at 7 p.m. on the 3rd Monday of each month at the Town Clerk's office. Current members include Audrey Prior, Chair; Joan Ganotis, Vice Chair; Dieter Ebert; Hank Brandt; Philip Thayer; Pollyanna Ford (alt.); Cheryl Kasztejna (alt.); and new member Rowan Perkins (alt.).

2023 MASTER PLAN GOALS AND ACCOMPLISHMENTS

GOAL 1.1. Continue involvement with the Planning Board to facilitate agricultural activities including the adoption of Zoning Ordinances and Building Codes which are compatible with agricultural needs and interests. Continue to attend the annual meeting of the Town's five Land Use Boards.

Timeframe: ongoing.

Chair Audrey Prior and member Pollyanna Ford attended the 6/22/23 Land Use Board's Annual Meeting.

The Agricultural Commission was contacted by the Planning Board for input on a proposed amendment to the Accessory Dwelling Unit (ADU) ordinance (ZO Article IV, Section 401) to allow ADUs in barns that are connected to the primary dwelling unit by other farm buildings in a traditional New England complex, even if these other farm buildings have not been converted to living space. The intent is to allow homeowners with such barns the option to repurpose them for ADU housing, thus retaining the barn, preserving the rural characteristics of North Hampton, and limiting added density of new buildings. At the 9/18/23 Agricultural Commission meeting, the ordinance was discussed, and concerns about the limited properties affected as well as the likely prohibitive costs of meeting building codes in a historic barn were raised. Audrey Prior attended the 9/22/23 ADU subcommittee meeting to present the Agricultural Commission's questions and comments about the proposed ordinance.

GOAL 1.2. Support the use of economic incentives, such as discretionary preservation easements (RSA 79-D), to encourage maintenance of historic barns and agricultural buildings.

Timeframe: 2023

Vice Chair Joan Ganotis received a request from Patricia Meyers for a letter of support to accompany her application for tax relief under RSA 79-D. RSA 79-D authorizes towns to grant property tax relief to property owners with historic barns in exchange for a discretionary preservation easement granted to the town that lasts a minimum of 10 years. During the term

of this easement, the property owner must maintain the barn. The tax relief is intended to help barn owners preserve their barns and perform necessary maintenance and improvements to the structure without increasing the assessed value and property taxes. With support from both the Agricultural Commission and the Heritage Commission, the Board of Selectmen approved the tax relief application at their 5/22/23 meeting.

The Agricultural Commission's 2023 annual brochure has information and links to the application for tax relief under RSA 79-D on the town website as well as further information and a link to resources for historic barns and structures on the NH Preservation Alliance website.

GOAL 1.4. Encourage Best Management Practices for agricultural activities through community newsletter article and Agricultural Commission brochures.

Timeframe: 2023.

The Agricultural Commission's annual brochure for 2023 has information and links to Best Management Practices (BMPs) including the NH Dept. of Agriculture's publication "Manual of Best Management Practices (BMPs) for Agriculture in New Hampshire" and UNH Cooperative Extension's guidelines on space and housing for farm animals.

GOAL 3.1. Partner with the Conservation Commission to educate residents about the availability of the Current Use program and its benefits.

Timeframe: 2023.

The Agricultural Commission's annual brochure for 2023 has information and links to several guides to provide detailed information about the Current Use Program.

GOAL 4.1. Present talks/speakers, handouts and/or articles in the community newsletter to educate children and adults.

Timeframe: Ongoing

The Agricultural Commission's Winter 2023 Community Newsletter article provided a listing of local Farmers' Markets to visit for fresh produce during the winter months and to support local farmers. For the Summer 2023 Community Newsletter, Agricultural Commission member Pollyanna Ford provided an article titled "Kendra on the Farm," an interesting story about a tipsy dairy cow named Kendra. On the serious side, the article also gives some facts on the realities of farming and the importance of supporting our local farmers.

COMMUNITY GARDEN

All 27 plots at the Community Garden were rented for the 2023 growing season. The Agricultural Commission was happy to be able to get several people on the waitlist into a plot at the Community Garden. After discussions with both the Conservation Commission and the gardeners, the Agricultural Commission decided to put the expansion of the garden on hold in order to address some ongoing concerns at the existing garden space. The Agricultural Commission is continuing to explore options, but is working toward restructuring the current garden plots to standardize sizes, as well as make the fencing more uniform. The Commission also made several rule changes that will go into effect in 2024. The Agricultural Commission will be continuing with these efforts throughout the next year.

Trustees Report of Trustee: 2022-2023

NAME OF FUND	PURPOSE OF FUND	HOW INVESTED	BEGINNING BALANCE	NEW FUNDS	EXPENDED	ENDING BALANCE	BEG. BALANCE		INCOME	EXPENDED	ENDING BALANCE	BALANCE OF PRINC. & INC.
							BALANCE	INCOME				
	PRINCIPAL											
Capital Res #1	Town Bldg. Maint.	TD Bank	205998.55		15808.95	190189.60	14001.10	4639.73		18640.83	208830.43	
Capital Res #2	Library Bldg	TD Bank	0.00			0.00	13262.64	269.98	9249.00	4283.62	4283.62	
Capital Res. #3	Tennis Courts	TD Bank	9354.08			9354.08	18868.07	597.57		19465.64	28819.72	
Capital Re. #5	Info. Tech Closed	TD Bank	0.00			0.00	0.01	0.00	0.01	0.00	0.00	
Capital Res. #9	Town Bldg.	TD Bank	153638.49		153638.49	0.00	32053.19	3714.29	32185.51	3581.97	3581.97	
Capital Res. #11	Coakley	TD Bank	109113.10	54687.00		163800.10	99081.74	4486.05		103567.79	267367.89	
Capital Res. #12	Doc. Management	TD Bank	23721.91			23721.91	4325.72	593.88		4919.60	28641.51	
Capital Res. #14	Health Stab. Fund	TD Bank	175445.05			175445.05	7944.12	3883.04		11827.16	187272.21	
Capital Res. #15	Earned set.	TD Bank	115638.79		66389.32	49249.47	2781.08	2429.69		5210.77	54460.24	
Capital Res. #16	Paramedic Training	TD Bank	12502.82			12502.82	1176.40	289.67		1466.07	13968.89	
Capital Res. #17	Revaluation	TD Bank	53540.61		13000.00	40540.61	2680.28	1175.19		3855.47	44396.08	
Capital Res. #18	Municipal Trans. Tax	TD Bank	71290.00	5040.00		76330.00	2590.99	1571.51		4162.50	80492.50	
Capital Res. #19	Epa	TD Bank	40860.21		5689.62	35170.59	2261.49	906.39		3167.88	38338.47	
Capital Res. #20	Radio Management	TD Bank	30000.00			30000.00	58.26	636.45		694.71	30694.71	
Water Commission	Expendable Trust	TD Bank	7500.00			7500.00	13.94	159.11		173.05	7673.05	
Capital Res. #21	Town Land Env Rem	TD Bank		4.50		4.50	16.17	0.34		16.51	21.01	
Accured Ben.	Acct. Closed	TD Bank				0.00	2.33	0.03	2.36	0.00	0.00	
Centennial Hall Fund	School District	TD Bank	5000.00			5000.00	0.00	105.88	105.88	0.00	5000.00	
Flag Pole Fund	Maintenance	TD Bank	1863.61			1863.61	943.49	59.44		1002.93	2866.54	
George Moore Candy Fd.	Memorial Day Candy	TD Bank	868.00			868.00	358.68	26.16	114.21	270.72	1138.63	
Hobbs Special Fund	Clock & Gardens	TD Bank	36755.04	1865.60		38620.64	9126.59	988.02		10114.61	48735.25	
E. Marston	Library Fund	TD Bank	500.00			500.00	0.00	13.30	13.30	0.00	500.00	
O. Brown	Library Fund	TD Bank	500.00			500.00	0.00	13.30	13.30	0.00	500.00	
Norton Library Fd.	Library Fund	TD Bank	2000.00			2000.00	0.00	36.91	36.91	0.00	2000.00	
Little Boars Head Fund	Improvements	TD Bank	37730.00			37730.00	1619.10	833.13		2452.23	40182.23	
Mary Frye Frost	Poor funds	TD Bank	525.00			525.00	78.73	12.20		90.93	615.93	
Thomas Shaw	poor Funds	TD Bank	490.18			490.18	55.71	11.94		67.65	557.83	
NH School Health Ins. Fd.	Health Ins.	TD Bank	193000.00			193000.00	6115.25	4216.23		10331.48	203331.48	
NH School Bldg. Main. Fd.	Bldg. Mint.	TD Bank	116704.04			116704.04	13464.18	2756.51		16220.69	132924.73	
NH School Spec. Ed Fd	Spec. Ed	TD Bank	354425.61	60000.00		414425.61	9537.53	8828.51		18366.04	432791.65	
NH School Tech Fund	Acct. Closed	TD Bank	7400.00		7400.00	0.00	650.18	138.03	788.21	0.00	0.00	
TOTAL			1766365.09	121597.10	261926.38	1626035.81	243066.97	43392.48	42508.69	243950.85	1869986.57	

**TRUSTEES REPORT OF PRINCIPAL
TOWN CEMETERIES
JULY 1, 2022 - June 30, 2023**

Balance of Principal July 1, 2022					476100.00
Balance of Princi RECEIPTS					
Sale of Burial Lots					10163.00
Balance					486263.00
EXPENDED					
Sale of Burial lots paid to town					13.00
Buy back cemetery lot					450.00
Balance of Principal June 30, 2023					485800.00

**TRUSTEES REPORT OF INCOME
TOWN CEMETERIES
July 1, 2022 - June 30, 2023**

RECEIPTS

Balance June 30 2022			286.11		
Interest General Maintenance			10169.59		
Cemetery Interest			877.88		
Sale of Burial Lots			13.00		
Balance June 30 , 2023					11346.58

EXPENDED

Sale Burial Lots			13.00		
Perptual care Funds Expended			2980.31		
Knowlwa Tree Stump Grinding			1200.00		
Timberland Signs			877.50		

REPORT OF THE NORTH HAMPTON PLANNING BOARD

In 2023, the Planning Board reviewed 25 applications filed in 2023 and completed work on two applications carried over from 2022. Additionally, the Board adopted:

- A Master Plan Housing Chapter,
- A Master Plan Historical Resources Chapter, and
- Revisions to the Excavation Regulations regarding hammering and blasting procedures.

All applications were approved with the exception of one withdrawn application.

The following is a breakdown of the cases completed in 2023:

- 1 Conservation Subdivision,
- 2 Site Plan Reviews,
- 1 Amended Site Plan Review,
- 5 Minor Site Plan Reviews,
- 10 Conditional Use Permits for structures in wetland or aquifer protection areas,
- 3 Conditional Use Permits for Accessory Dwelling Units,
- 2 Conditional Use Permits for signs,
- 2 Conditional Use Permits for accessory structures in lot setbacks,
- 1 Conditional Use Permit for a temporary structure, and
- 1 Lot Line Adjustment.

The Planning Board also advanced the following proposed Town Zoning Ordinance amendments that will be presented to the citizens of North Hampton on the 2024 Town Warrant:

- An amendment to clarify the criteria for Accessory Dwelling Units,
- An amendment to clarify the structures permitted on a lot in the R-1 High Density District and R-2 Medium Density District, and
- An amendment to clarify the permitted uses within the Industrial-Business/Residential District (I-B/R) and add definitions for existing and proposed I-B/R District use terms.

The seventh annual meeting of the Town's land use boards (Planning Board, Zoning Board of Adjustment, Conservation Commission, Heritage Commission, and Agricultural Commission) was held in June to share information about ongoing projects.

Respectfully submitted,
Phil Wilson, Chair

REPORT OF THE ZONING BOARD OF ADJUSTMENT

On March 28, 2023, the Zoning Board of Adjustment (ZBA) held its annual organizational meeting resulting in the election of Robin Reid as Board Chair and Bill Clifford as Vice Chair. The ZBA welcomed Mark Janos and Phelps Fullerton as elected regular members in 2023.

The ZBA had a moderate case load during the 2023 calendar year. The cases and dispositions were as follows:

1. A variance request to allow construction of a residential home on a back lot without the minimum required frontage on a street that has been accepted by the Town of North Hampton. The variance was granted.
2. A variance request to allow construction of an enclosed porch within the front yard lot line structural setback. The variance was granted.
3. A variance request to allow a change from an office space business use allowed by a previous variance to a child daycare business use on a mixed use business-residential lot. The variance was granted.
4. A variance request to allow a motor vehicle refueling facility on a lot with frontage only along Lafayette Road and no other road and a special exception request to allow a motor vehicle refueling facility use. The variance and the special exception were granted.
5. A variance request to allow a dog daycare, spa, and overnight boarding business use not listed in the zoning ordinance as a permitted use. The variance was granted.
6. A variance request to allow placement of a raised leach field structure within the front yard and side yard lot line structure setbacks. The variance was granted.
7. A variance request to allow construction of wireless telecommunications facility structures, cell tower, and associated driveway and utility improvements on lots without the minimum required frontage on a street that has been accepted by the Town of North Hampton. The variance was granted.

North Hampton Zoning Board of Adjustment Membership for 2023:

Elected Regular Members: Robin Reid, Chair; Bill Clifford, Vice Chair; Larry Miller, Mark Janos, and Phelps Fullerton.

Alternate Board Members: Dennis Williams, Charles Hoyt, Deborah Sillay, Jonathan Howe and Donna McCay.

Respectfully submitted,

Robin Reid, Chair

REPORT OF THE CONSERVATION COMMISSION

The work of the Conservation Commission during the 2023 calendar year included:

- Updating Inventory of Conservation Land
- Reviewing Wetlands Permit and Design Review Applications
- Maintaining and Creating Trails/Posting Conservation Parcels
- Monitoring Conservation Easements and Recording Easements at *Rockingham County Registry of Deeds*
- Working with The Nature Conservancy, Select Board, and State Officials to Complete Phase I, Philbrick Pond Cobble Weir Replacement and Plans for Phase I and II Philbrick Pond Saltmarsh Restoration Objectives
- Creating Professional Trail Maps and Guides
- Continuing Initiatives to Protect Water Quality, Wetlands, and Mitigate Potential Flooding:
 - Natural Resource Inventory*
 - Coastal Hazards and Adaptation Chapter of the Master Plan*
 - Septic System Inventory and Database*
- Educating the Public on How to Better Protect North Hampton 's Natural Resources

Updating Inventory of Conservation Land: North Hampton has approximately 1,800 acres of conservation land, approximately 19.5% of the Town's total land area. *The Database of Conservation Land* in North Hampton is posted on the *Town Website* and updated periodically. To learn more about the Town's conservation parcels, ten miles of trail networks, and the hundreds of acres of conservation land that are open to the public for year-round recreational enjoyment, please refer to the Conservation Commission's section on Town website for a look at the *North Hampton Conservation Properties* and the *Conservation Trail Guides and Maps*.

Review of New Hampshire Department of Environmental Services ("DES") Wetlands Permit and

Design Review Applications: To protect and preserve the Town's wetlands, wetland buffers, streams, and waterways, the Conservation Commission typically makes recommendations to the DES, the Planning Board, the Zoning Board, and Applicants to protect the Town's natural resources and the quality of its water resources. The Commission reviewed and sent comments to the NH DES, boards in Town, and applicants for the following applications:

- **Trails Notification Statutory Permit-by-Notification (SPN):** The Commission submitted three applications to NH DES to improve the trails and construct bog bridges along the Forest Hills Farm access way, at Forest Hills Farm, and Dustin-Booker Farm. In conjunction with the Southeast Land Trust of New Hampshire, Kathy Grant drafted an addendum to the *Forest Hills Farm Management Plan* to document improvements to the trail network and the creation of a new trail along the northern boundary of the conservation parcel.
- **Conditional Use Permit Application:** The Commission reviewed an application on behalf of applicant Brian Dube, 77 Post Road, Tax Map 8/Lots 100, 101; Residential R-1 Zone/Wetland Conservation District/Aquifer Protection (Wellhead). Chris Albert, Environmental Consultants, LLC., presented plans for review by the Commission. Mr. Dube proposed to build a single-family home and septic system on Lot 101. The Commission recommended that the applicant comply with NH DES recommendations within wellhead protection areas to include the recommended sanitary protective radius for the proposed size single-family home.
- **NH DES Wetlands Bureau: Expedited Minimum Impact Wetlands Permit Application:** The Commission reviewed an application for the construction of a residential driveway culvert

replacement for Joseph Falzone, 77 Post Road, North Hampton, NH, Tax Map 8, Lots 100 and 101, prepared by CSA Env. Consultants, LLC, 36 Stage Road, Nottingham, NH 03290. The Planning Board approved the application and upon review of the application the Commission concurred with the New Hampshire Heritage Bureau, Fish and Game recommendation that the culvert be replaced with corrugated metal or reinforced concrete pipe to provide better traction for wildlife rather than the proposed high density polyethylene pipe (HDPE).

- **NH DES Wetlands Bureau: Expedited Minimum Impact Wetlands Permit Application:** The Commission reviewed an application prepared by MWS Paving LLC., 56 Esker Road, Hampton, NH 03842 on behalf of Lora and Michael Spector, 4 Boulter's Cove (Tax Map 1, Lot 14), North Hampton, NH 03862. Plans were presented for a 2000 square feet project to replace the existing driveway with pervious asphalt, add approximately one foot of pervious pavement to each side of the driveway, and to add an 18'x10' asphalt pad to the right side of an existing shed. The Commission recommended that all work comply with recommendations from the Army Corps of Engineers checklist.
- **Conditional Use Permit and Site Plan Review (Planning Board) for Wireless Telecommunications Facility.** The Commission reviewed an application from Vertex Towers LLC; Facility, South Road, Map 12, Lot 72; Access, Map 12, Lot 65; Property Owner, Richard E. Skowronski and Leila A. Hanna. North Hampton Zoning Ordinance: Section 501.2, Article V; Section 605.4, Article VI: to allow a wireless telecommunications facility in the Wetlands Conservation District. The Commission recommended that Best Management Practices are employed to protect wetland buffers during and after the construction phase and that as a condition of approval, Vertex Towers, LLC. agrees to an annual inspection of the culvert, driveway, and the storm water management elements that were implemented to ensure that they are functioning as designed.

Maintaining and Creating Trails/Posting Conservation Parcels: The Commission encourages trail users and volunteers to help post land where hunting is prohibited, to mark and clear trails, and to report trail conditions to the Commission and Town. Assisted by Kathy Grant, Andy Vorkink, and cartographer Kate Dardinski, Phil Thayer, Trail Maintenance Subcommittee Chair, continues to help keep our trails clear for public use. The Commission thanks Donna McCay for organizing Deer Run Road and Buckskin Lane residents to help clear a segment of the Dustin-Booker Farm trail off Red Fox Road. The Commission engaged Marc Lariviere to mow the field adjacent to the Community Garden and engaged Kate Dardinski to help mark and clear trails, install signage, and construct and install over 500 feet of bog bridges along the trails. John Hubbard and the Department of Public Works installed a gate at the entrance of the Dalton Town Forest trail to enhance public safety.

Monitoring Conservation Easements and Recording Easements at the Rockingham County

Registry of Deeds: Kathy Grant, Vice Chair Conservation Commission and member of the Conservation Easement Subcommittee, and Andy Vorkink, Chair Conservation Easement Subcommittee, periodically review and update the Conservation Land Database. The Conservation Easement Subcommittee has set up a process for monitoring conservation easements that includes both physically walking the land and employing the use of aerial monitoring using Google Earth mapping. The Commission also asks members of the Community to be the eyes and ears for the Town and, when appropriate, to complete a "*Conservation Easement Violation Complaint Form.*" This established process helps ensure a fair review of a complaint which is designed to respect the property rights of landowners who have conservation easements on their land. The Southeast Land Trust of New Hampshire, Rockingham County Conservation District, and The Society for Protection of New Hampshire Forests ("Forest Society") are third-party easement holders who continue to monitor Forest Hills Farm, Governor Dale

Farm, Jenkins Farm, and the Robie, Boies, and Little River conservation acreage.

Phase I: Philbrick Pond Cobble Weir Replacement: In February 2023 work was completed to remove the cobble stone weir located along Route 1-A that has been restricting tidal flow at Philbrick Pond. A concrete slab was installed set to the culvert’s inlet elevation to stabilize the culvert and maintain the desired stream channel elevation to improve tidal flushing. This work has improved the health of the marsh by increasing the tidal range approximately 12-inches. Funding for this project was provided by The Nature Conservancy, the Moose Plate Program, NOAA's Office for Coastal Management under the Coastal Zone Management Act in conjunction with the New Hampshire Department of Environmental Services Coastal Program Watershed Assistance Grant program.

Phase I and II: Philbrick Pond Saltmarsh Restoration Project is designed to improve the health of the marsh by enhancing native plant re-colonization and salt marsh drainage in order to encourage native plant re-colonization, as well as salt marsh functions and values. The project involves ditch remediation and micro-runnel restoration techniques to restore the Philbrick Pond salt marsh system. Strategies are proposed to address the presence of phragmites. The project team and Conservation Commission thank Rob Omberg, Philbrick Pond Salt Marsh land owner, for supporting the work of the project team and providing access from his property.

America the Beautiful Grant: The Commission is pleased to announce that North Hampton is the recipient of a \$2 million **America the Beautiful Grant** from the **National Fish and Wildlife Foundation**, which will support three high priority seacoast projects to include **Phase II and III plans to restore Philbrick Pond Saltmarsh**. The funds will be used restore saltmarsh plant communities, improve marsh drainage and improve critical habitat for the Saltmarsh sparrow. This project received strong support from North Hampton residents, town officials, and project partners from NH DES, The Nature Conservancy, Peter Steckler, Principal, Northeast Conservation Services, and Geoff Wilson, Bearcreek Wildlife Sanctuary.

Creating Professional Trail Maps and Guides: The Commission engaged Kate Dardinski, a local map maker to design and create trail maps and guides for the Town’s conservation parcels. Ms. Dardinski created maps using GIS data gathered by a handheld GPS and applied the data to trail map templates to create custom maps, which have been at installed at the town’s conservation parcels. Digital files, posted on the town website, help educate the public about the specific location and natural features of the trails.

Continuing Initiatives to Protect Water Quality, Wetlands, and Mitigate Potential Flooding:

Natural Resource Inventory

Coastal Hazards and Adaptation Chapter of the Master Plan

Septic System Inventory and Database

In 2019 Commission engaged Jenn Rowden, Rockingham Planning Commission Senior Planner, with Amanda Stone, State Specialist, Natural Resources & Land Conservation, UNH Cooperative Extension to help prepare a *Natural Resource inventory* (“*NRI*”) for the Town.

The *NRI* is the basis for a conservation plan to further protect the Town’s water and natural resources and will help supplement the *Coastal Hazard and Adaptation Chapter of the Master Plan*. North Hampton has made significant strides with the North Hampton *forever* initiative to safeguard sensitive ecological uplands and wetlands. Future conservation plans will need to address areas flood prevention, identification and removal of invasive plants, forest management, and the protection of agricultural soils, wildlife corridors, and drinking water supplies.

Information derived from the *Septic System Inventory and Database* will serve as a guide for further water quality sampling within the Winnicut and Little River Watersheds to help safeguard the Town's water resources. The database will also serve as an educational tool to encourage residents to inspect, maintain, and pump-out their septic systems, and to help assess potential vulnerability of specific septic systems in the wake of extreme storm events and sea level rise. It continues to be a challenge for entities throughout the *State of New Hampshire* to protect precious waterways and water resources. A considerable amount of pollution stems from nonpoint source pollution which occurs when rainfall, snowmelt, or irrigation runs over land or through the ground, picks up pollutants, and deposits them into rivers, lakes, and coastal waters or introduces them into the groundwater. Septic tank maintenance, reduction of soil erosion and protecting and preserving wetlands helps reduce, mitigate, and prevent nonpoint source pollution and flooding.

Educating the Public on How to Better Protect North Hampton's Natural Resources: Through quarterly newsletters, letters to the boards and commissions in Town, and televised meetings, the Commission strives to share with the public and Town officials the importance of protecting North Hampton's conservation parcels to include the Town's water resources, wetland buffers, and marsh lands. The Commission looks forward to better educating and involving the public in the work of the Commission.

Acknowledgments: *The Commission is saddened by the passing of Lauri Etela, remembered for his sincere dedication to conservation and his many years of service on the Conservation Commission. Lauri will be very much missed.*

On behalf of the Conservation Commission, I thank the boards and commissions in Town for consulting the Conservation Commission about land use matters that pertain to water quality, natural resource preservation, and acquisition of open space.

Special thanks to:

John Hubbard and the Department of Public Works staff for work done on behalf of the Town and Conservation Commission throughout the year.

Beverly Moore, Recording Secretary, for exceptional service to the Commission since 2008.

Thank you to all the members of the Commission who have contributed much time and energy throughout the year to preserve and maintain the Town's conservation land and to protect North Hampton's vital natural resources and water quality.

Respectfully Submitted,
Lisa Wilson, Chair, North Hampton Conservation Commission

Commissioners:

Kathy Grant, Vice Chair, North Hampton Conservation Commission
Phil Thayer, Chair, Trail Maintenance Subcommittee
Andy Vorkink, Chair, Conservation Easement Subcommittee
Audrey Prior
Dave Ciccalone
Allyson Ryder, Alternate Member
Dave McGilvary, Alternate Member
Beverly Moore, Recording Secretary

REPORT OF THE NORTH HAMPTON HERITAGE COMMISSION

Major Activities of FY 2023:

Master Plan Historic Resources Chapter

Work on updating the Heritage Commission section of the Master Plan over the past 2.5 years had been dependent on establishing an Historic District and gaining Certified Local Government status for North Hampton. In August Consultant Lisa Mausolf, hired to assist in the effort, reported that the NH Division of Historic Resources now sees little chance of approval from the National Park Service. The standards have changed, and we were advised not to proceed. As a result, the Heritage Commission continued to update the Historic Resources Chapter, submitting it to the Planning Board for its approval which occurred at its June 20, 2023 meeting.

Walkway

The \$17,550 raised in 2021 by the Walkway Committee effort, developed by the Heritage Commission, was deposited in the Heritage Fund until the installation of the walkway in front of the Town Clerk/Tax Collector's Office (the original 1907 Library) occurred. The Town Administrator indicated that the project would be ready to go in Fall 2023 when the new Police and Fire complex would be completed. The project will be done by Ricci Construction using the design plan approved by the Walkway Committee and presented to the Select Board. At the completion of the walkway the Heritage Commission will be required to vote to release the funds to the Town. The Heritage Commission would like to express its appreciation and thanks to the seven individuals and couples contributing the funds to make this possible.

Section 106 Requests

Federal projects—or those using federal funds—are subject to Section 106 of the National Historic Preservation Act of 1966 review process: Determining whether the work to be done would harm a site and if so, a way to avoid or minimize that harm.

The Heritage Commission was contacted late by the NH Division of Historic Resources as a consulting party for the construction of the new Public Safety building and the renovation of and addition to the 1970s library for Town Offices. The HC had not been contacted for input. The oversight was the result of the National Park Service revamping its website. Its data bases did not show the historic resources in the area. As a result, the engineering firm had not found or included a number of historic resources in the Town Hall/Depot area. The Heritage Commission was obviously aware of the pending activity and design and quickly responded to NH DHR.

Another 106 Review took place in May for a cell tower at 24 Walnut Ave. The Commission found no adverse effects to historic properties in the surrounding area.

Barn Easements

The Heritage Commission received an application for a Discretionary Barn Easement for 48 Ocean Blvd. The Commissioners arranged visits and assessments for the barn/carriage house. All agreed the application was excellent, the property's location and the barn's setting on the property made it visible to the public and the interior and exterior are impressive. A letter of recommendation was addressed to the Select Board for the May 22, 2023 public hearing. The Easement was approved by the SB.

Demolition Review

An application for demolition of the house at 54 Atlantic Ave. was received in July, 2022. The Demolition Review Committee reviewed the application and viewed the building from the road. The house dated from 1900 and was markedly altered in 1979. All agreed the property did not meet the threshold for being considered an architecturally significant building and voted to approve the demolition permit. A request was made to and granted by the owner for two Commission members to photograph the interior. The images are on the Heritage Commission's webpage in Online Collections.

Pocket Park

Consideration is still underway for the location of a pocket park for the display of an historic bridge rail section of Drake's Bridge. It is part of the mitigation per Section 106 of the NH DOT's major bridge and road work at Route 1 and North Road. The date for the work to take place has not been scheduled and the Rail Trail construction is still in progress.

Land Use Summit

The annual meeting of land use boards was June 22, 2023. The Heritage Commission discussed our webpage on the Town website and specifically the Online Collections portion which is a searchable collections management database of photographs. Photographs continue to be added. We also discussed the future possibility of a town wide barn survey.

Acknowledgments:

The Heritage Commission wishes to acknowledge Jane Currivan, the Commission's longest serving member, for her many years of service. She resigned in February 2023 after moving from town and she is missed. I would also like to thank all the members of the Heritage Commission for their dedication and service to the Commission and the Town of North Hampton.

Sadly, in January 2023, Jo Lamprey passed away. The Heritage Commission later learned it was a beneficiary of the Josephine A. Lamprey Revocable Trust of \$10,000. Those funds are a most welcome addition to the Commission's Heritage Fund.

Respectfully submitted on behalf of the Heritage Commission

Donna Etela, Chair

Cynthia Swank, Secretary

Carol Seely, Treasurer

Vicki Jones, Commissioner

Susan McCullom-Barry, Commissioner

Jim Maggiore, Select Board Rep

Jane Robie, Alternate

John Sillay, Alternate

Nancy Monaghan, Planning Board Rep

REPORT OF THE NORTH HAMPTON HISTORICAL SOCIETY

The Summer of 2022 was a busy one for the Historical Society. We co-sponsored with the Agricultural Commission a presentation by John Porter and a Barn Tour. The Historical Society also presented programs during 2022-2023 about historic resources and women's suffrage.

In September 2022, thanks to the efforts of Noah Robie, the Town of North Hampton was recognized as a stop on the Lafayette Trail celebrating General Lafayette's farewell tour of the United States in 1824. A plaque near the bandstand on the Town Common signifies the event. We expect to sponsor an appropriate event in the Fall of 2024.

Our thanks to member, Dave O'Brien, who again worked very hard to design and publish our annual calendar.

While the 1970's Library building was renovated and expanded for Town Offices and the new Public Safety building was being constructed, members of the Curators' Working Group in 2022 packed up its collection, purchased metal shelving that was installed in the summer of 2023 and placed rolled maps into map folders and began the flattening process.

While we were unable to do exhibits or any work with the physical collections during the Town campus construction period, our website attracted 3,100 visits this fiscal year and enabled people to view items from the collection. The blogs were also popular. There were 45 requests for information via the website and we continued doing research using other resources.

We are planning to present more programs in the next several months and, as always, we welcome new members.

Carol Seely
President

REPORT OF THE CAPITAL IMPROVEMENTS PLAN COMMITTEE

The Capital Improvements Plan Committee recommended and prioritized for the Select Board 11 projects for Fiscal Year 2023 (July 1, 2022 – June 30, 2023):

- Municipal buildings TBD
- Replace Engine 2 \$800,000
- School annual maintenance 80,000
- Police cruiser 45,000
- Annual road repair 240,000
- Snow tractor 27,000
- Library outdoor cameras 15,000*
- Repair cemetery stone wall 50,000
- Replace DPW tractor 57,000
- Police speed trailer 18,000
- Broadcast equipment/Library 31,700*

*These items did not go to the warrant

This was the last time the CIP Committee reviewed municipal buildings. Voters approved the final stage of the municipal complex – renovation of the old Library for Town Offices and construction of an addition and construction of the new Public Safety Building - all of which began in FY2023. The \$9.3 million cost of the Public Safety Building was funded by bonds and taxation of residents; the \$1.5 million cost of the old Library renovation and new addition was funded by a grant, Town capital reserves and the Town fund balance, with no new taxation to residents.

The cemetery wall was ultimately priced at \$36,750, with \$20,000 of that to be paid with a donation and the remaining \$16,750 with taxpayer-approved funds.

The Capital Improvements Plan Committee of eight appointed members conducts detailed reviews of all capital projects proposed by the Town, School and Library. All projects for the upcoming fiscal year are prioritized by the Committee to assist the Select Board in its consideration of all warrant articles for the next Town Meeting ballot. The CIP Report is delivered to the Select Board by October 1 in time for drafting warrant articles and preparing the Town’s annual budget.

In calendar year 2023 the CIP Committee finalized the capital plan for FY2025-FY2030, and the items for FY2025, as chosen by the Select Board, will be on the ballot in March 2024.

Respectfully submitted,
Nancy Monaghan, Chair
Cynthia Swank, Vice Chair

REPORT OF THE NORTH HAMPTON WATER COMMISSION

This past year the Water Commission's efforts focused on the completion of the Aquarion Rate Case before the New Hampshire Public Utilities Commission (PUC). This is a periodic process (every 3-6 years typically) where Aquarion applies to the PUC for a review of its operating costs, system investments and revenues, etc. The PUC uses this information to set the water rates for Aquarion customers. Participants in the Rate Case process were Aquarion, the PUC, the Department of Energy (DOE), the Office of Consumer Advocate (AOC) and the Towns of North Hampton, Hampton and Rye. North Hampton and Hampton utilized attorneys experienced in rate cases, as well as industry consultants.

The Rate Case was a couple year process and based on Aquarion's FY2019 test year financials. As background Aquarion's net plant value in the towns of North Hampton, Hampton and Rye is approximately \$35 million. Annual FY2019 revenue was approximately \$7.25 million.

Aquarion initially proposed an approximately \$1.375 million annual revenue increase. However, some of that proposed increase included plant improvement expenditures that occurred during FY2020 and FY2021. Those expenditures were moved to a separate rate increase review by the PUC, called a "Step 1" review.

As a result of the review by the Town attorneys and consultants, DOE and AOC, the Aquarion annual revenue was decreased approximately \$305,000 instead of the original proposed \$1.375 million annual revenue increase.

Further, Aquarion had proposed as part of the Rate Case, a 16% increase in hydrant costs which are paid by the Town from local property tax revenue. The increase in hydrant costs was eliminated again through the efforts of the Town attorneys and consultants, DOE and AOC.

In addition to the basic Rate Case discussed above, there was also a "Step 1" rate increase review for Aquarion improvement expenditures during FY 2020 and FY2021. During that period Aquarion spent approximately \$12 million which included a new water treatment plant, building and equipment at their Mill Road facility. This new plant was for the basic treatment of water to meet State and Federal Standards. In addition, Aquarion installed a filtering system to remove PFAS contaminants which were detected in water from some of Aquarion's wells.

During the original Rate Case, the Step 1 rate increase was capped at approximately \$1.6 million. At the end of the Step 1 review process the Step 1 increase was set at approximately \$1.3 million.

Tim Harned

Chair North Hampton Water Commission



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

TOWN MEETING WARRANT

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

FIRST SESSION

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

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

On Saturday, February 3rd, 2024 at 8:30 a.m.

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

SECOND SESSION

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

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

**On Tuesday, March 12th, 2024,
Polls open at 8:00 a.m. and close no earlier than 7:00 p.m.**

To act upon the following:

Article One: Election of Officers

To choose the following officers for the coming year:

- 1 Select Board Member, 3 year term
- 1 Town Moderator, 2 year term
- 1 Town Treasurer, 1 year term
- 1 Supervisor of the Checklist, 6 year term
- 1 Library Trustee, 3 year term
- 2 Budget Committee Members, 3 year term
- 1 Budget Committee Member, 1 year term
- 1 Trustee of the Cemeteries, 3 year term
- 2 Planning Board Members, 3 year term
- 1 Planning Board Member, 1 year term
- 2 Water Commissioners, 3 year term
- 1 Zoning Board Member, 3 year term
- 1 Trustee of the Trust Funds, 3 year term

Article Two: Amendment to Zoning Ordinance

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

To amend Section 401 Accessory Dwelling Unit. The intent of the proposed revision is to clarify the criteria for allowing an accessory dwelling unit in an antique barn that is connected to a primary dwelling while retaining the traditional New England style architecture of the structures.

Majority Ballot Vote Required.
Recommended by the Planning Board: 7-0

Article Three: Amendment to Zoning Ordinance

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

To amend Sections 201.2.A, R-1 High Density District and 201.2.B, R-2 Medium Density District. The intent of the proposed revision is to clarify the intent of the zoning ordinance that only one residential structure is allowed on a lot in the R-1 High Density District and the R-2 Medium Density District.

Majority Ballot Vote Required.
Recommended by the Planning Board: 7-0

Article Four: Amendment to Zoning Ordinance

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

To amend Section 104 Definitions and 202.4 Industrial-Business/Residential District Permitted Uses. The intent of the proposed revision is to clarify existing permitted use classifications within the Industrial-Business/Residential District and add definitions for permitted uses terms.

Majority Ballot Vote Required.
 Recommended by the Planning Board: 7-0

Article Five: FY 2025 Operating Budget

To see if the Town will vote to raise and appropriate through taxation as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Nine Million Six Hundred Forty-one Thousand Eight Hundred Eighty-two Dollars (\$9,641,882)? Should this Article be defeated, the default budget shall be Nine Million Four Hundred Ninety-two Thousand Two Hundred Twenty-three Dollars (\$9,492,223), which is the same as last year, with certain adjustments required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.
 Recommended by the Select Board: 3-0
 Recommended by the Budget Committee: 9-0

Article Six: Proposed Fire Department Collective Bargaining Agreement

To see if the Town will vote to approve the cost items included in a three-year collective bargaining agreement reached between the Select Board and the International Fire Fighters Association Local 3211 which calls for the following increases in salaries, fringe and other cost items at the current staffing level:

Fiscal Year	Total of Cost Items	Estimated Increase
2025	\$2,122,396	\$150,169
2026	\$2,200,049	\$77,653
2027	\$2,262,948	\$62,899

And further, to see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Fifty Thousand One Hundred Sixty-nine Dollars (\$150,169) for Fiscal

Year 2025? Said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in year one of the new agreement over those that would be paid at current staffing levels under the existing agreement.

Majority Ballot Vote Required.
 Recommended by the Select Board: 3-0
 Recommended by the Budget Committee: 8-0

Article Seven: Revised Police and Highway Departments Collective Bargaining Agreement

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

Fiscal Year	Total of Cost Items	Estimated Increase
2025	\$1,163,807	\$168,637

And further, to see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Sixty-eight Thousand Six Hundred Thirty-seven Dollars (\$168,637) for Fiscal Year 2025? Said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in the revised agreement over those that would be paid at current staffing levels under the existing agreement.

Majority Ballot Vote Required.
 Recommended by the Select Board: 3-0
 Recommended by the Budget Committee: 8-0

Article Eight: Replace Fire & Rescue Forestry/Water Rescue Vehicle

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) for the purpose of purchasing and equipping a forestry/water rescue vehicle for the Fire & Rescue Department to replace the temporarily repurposed former Department of Public Works vehicle with said funds to come from the Fire Department Equipment and Apparatus Special Revenue Fund? This item has been identified in the approved Capital Improvements Plan. Approval of this Article will have no effect on the tax rate.

Majority Ballot Vote Required.
 Recommended by the Select Board: 3-0
 Recommended by the Budget Committee: 8-0

Article Nine: Purchase Mini-splits for the Highway Facility

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of purchasing and installing mini-splits at the Highway Department facility with said funds to come from the Building Maintenance Capital Reserve Fund? Approval of this Article will have no effect on the tax rate.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 8-0

Article Ten: Road Resurfacing

To see if the Town will vote to raise and appropriate the sum of Three Hundred Thousand Dollars (\$300,000) for the purpose of resurfacing and reconstructing approximately three miles of road, by withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose, and raising through taxation the sum of Two Hundred Seventy Thousand Dollars (\$270,000)? This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 6-2

Article Eleven: Replace DPW Mower

To see if the Town will vote to raise and appropriate through taxation the sum of Seventeen Thousand Dollars (\$17,000) for the purpose of replacing the current 2012 mower for the Department of Public Works? This item has been identified in the approved Capital Improvements Plan.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 8-0

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

To see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Thousand Dollars (\$100,000) for deposit into the Earned Time Settlement Capital Reserve Fund? The purpose of this fund is to buy out employees' earned time during anytime of the life of their career and limit the Town's unfunded accrued leave liability. The total liability for unfunded accrued leave is estimated to be \$417,625 of which \$198,899 may be payable prior to July 1, 2025. The balance in the Fund, as of December 31, 2023, is \$74,408.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 6-2

Article Thirteen: Contribution to the Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Twelve Thousand Five Hundred Dollars (\$12,500) for deposit into the Town Revaluation Capital Reserve Fund? The purpose of this fund is to allow for funding to comply with the State of New Hampshire's requirement to perform a property revaluation every five years. The balance in the Fund, as of December 31, 2023, is \$20,106.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 6-2

Article Fourteen: Contribution to the EPA Stormwater Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Twenty Thousand Dollars (\$20,000) for deposit into the EPA Stormwater Capital Reserve Fund? The purpose of this fund is for the implementation of a Municipal Separate Storm Sewer System (MS-4) project required by an unfunded federal mandate of the Environmental Protection Agency to prevent harmful pollutants from being washed into local water bodies. The balance in the Fund, as of December 31, 2023, is \$28,874.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 6-2

Article Fifteen: Contribution to the Town Land Environmental Remediation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Thirty Thousand Dollars (\$30,000) for deposit into the Town Land Environmental Remediation Capital Reserve Fund? The purpose of this fund is for environmental remediation to Town owned land and costs related thereto. The balance in the Fund, as of December 31, 2023, is \$21.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 7-1

Article Sixteen: Close the Town Building Capital Reserve Fund

To see if the Town will vote to discontinue the Town Building Capital Reserve Fund created in 2006 and amended in 2018 to plan and prepare for future Town building projects, including new buildings and renovations to existing buildings, not covered as part of routine maintenance? Said funds with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. Approval of this article will have no effect on the tax rate.

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

Article Seventeen: Adopt the North Hampton Community Choice Aggregation Plan

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

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

Article Eighteen: Modify Elderly Exemption from Property Tax

Shall the Town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of North Hampton, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$170,000; for a person 75 years of age up to 80 years, \$225,000; for a person 80 years of age or older \$275,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,800 or, if married, a combined net income of less than \$59,000; and own net assets not in excess of \$190,000 excluding the value of the person's residence.

Majority Ballot Vote Required.
Recommended by the Select Board: 3-0
Recommended by the Budget Committee: 8-0

Article Nineteen:

Any other business.

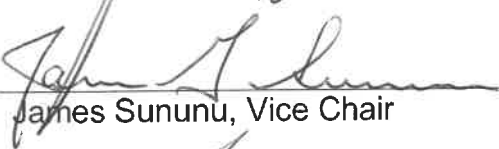
To see if the Town will transact any other business that may legally come before the Meeting.

Given under our hands and seals this Twenty-ninth day of January, in the Year Two Thousand and Twenty-four.

THE NORTH HAMPTON SELECT BOARD



Jonathan Pinette, Chair



James Sununu, Vice Chair

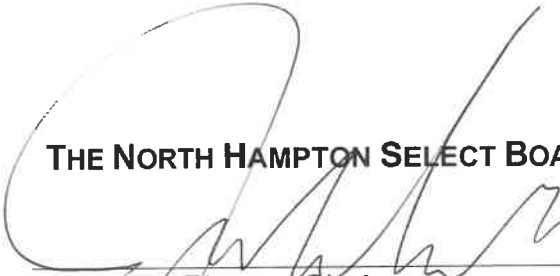


Jim Maggiore, Member

CERTIFICATE OF POSTING

January 29, 2024

I do hereby certify that on the Twenty-ninth day of January 2024, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices and the Town Clerk's Office and at the North Hampton Public Library, all being public places in the Town of North Hampton.

THE NORTH HAMPTON SELECT BOARD

Jonathan Pinette, Chair

James Sununu, Vice Chair

Jim Maggiore, Member



Proposed Budget

North Hampton

For the period beginning July 1, 2024 and ending June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: JANUARY 29, 2024

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
JAMES SHANNON	MEMBER	
Richard H. Stanton	CHAIR	
SEAN DIONNE	MEMBER	
Thomas von Jess	VICE CHAIR	
Andrew M Racci	Member	

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/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
General Government								
4130	Executive	05	\$310,409	\$307,333	\$315,023	\$0	\$315,023	\$0
4140	Election, Registration, and Vital Statistics	05	\$143,986	\$177,579	\$165,402	\$0	\$165,402	\$0
4150	Financial Administration	05	\$322,790	\$327,961	\$355,753	\$0	\$355,753	\$0
4152	Property Assessment	05	\$64,040	\$69,525	\$69,025	\$0	\$69,025	\$0
4153	Legal Expense	05	\$122,319	\$70,000	\$90,000	\$0	\$90,000	\$0
4155	Personnel Administration	05	\$112,041	\$146,666	\$170,702	\$0	\$170,702	\$0
4191	Planning and Zoning	05	\$122,040	\$130,925	\$135,777	\$0	\$135,777	\$0
4194	General Government Buildings	05	\$153,703	\$96,904	\$119,263	\$0	\$119,263	\$0
4195	Cemeteries	05	\$78,125	\$73,943	\$79,366	\$0	\$79,366	\$0
4196	Insurance Not Otherwise Allocated	05	\$192,716	\$216,159	\$236,466	\$0	\$236,466	\$0
4197	Advertising and Regional Associations	05	\$6,160	\$6,209	\$6,561	\$0	\$6,561	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	05	\$223,858	\$1,000	\$1,000	\$0	\$1,000	\$0
General Government Subtotal					\$1,852,187	\$1,624,204	\$1,744,338	\$0
Public Safety								
4210	Police	05	\$1,868,809	\$1,985,475	\$2,161,260	\$0	\$2,161,260	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	05	\$2,248,590	\$2,367,140	\$2,537,637	\$0	\$2,537,637	\$0
4240	Building Inspection	05	\$89,476	\$87,891	\$94,367	\$0	\$94,367	\$0
4290	Emergency Management	05	\$49,813	\$32,643	\$32,395	\$0	\$32,395	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal					\$4,473,149	\$4,825,659	\$0	\$4,825,659



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$833,479	\$873,632	\$924,246	\$924,246	\$924,246	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$11,873	\$14,000	\$14,000	\$14,000	\$14,000	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$845,352	\$887,632	\$938,246	\$938,246	\$938,246	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	05	\$4,039	\$5,446	\$6,253	\$6,253	\$6,253	\$0
4324	Solid Waste Disposal	05	\$106,946	\$102,750	\$115,270	\$115,270	\$115,270	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation	05	\$53,811	\$57,882	\$59,499	\$59,499	\$59,499	\$0
	Sanitation Subtotal		\$164,796	\$166,078	\$181,022	\$181,022	\$181,022	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	05	\$278,770	\$273,707	\$357,247	\$0	\$357,247	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water	05	\$0	\$4	\$4	\$0	\$4	\$0
Water Distribution and Treatment Subtotal			\$278,770	\$273,711	\$357,251	\$0	\$357,251	\$0
Electric								
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
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	05	\$50,000	\$52,500	\$52,500	\$0	\$52,500	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$50,000	\$52,500	\$52,500	\$0	\$52,500	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Welfare								
4441	Welfare Administration		\$30	\$5,000	\$0	\$0	\$0	\$0
4442	Direct Assistance	05	\$0	\$0	\$5,000	\$0	\$5,000	\$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
	Welfare Subtotal		\$30	\$5,000	\$5,000	\$0	\$5,000	\$0
Culture and Recreation								
4520	Parks and Recreation	05	\$300,024	\$81,252	\$68,912	\$0	\$68,912	\$0
4550	Library	05	\$531,307	\$493,692	\$537,899	\$0	\$537,899	\$0
4583	Patriotic Purposes	05	\$1,022	\$1,500	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation	05	\$2,300	\$2,000	\$2,000	\$0	\$2,000	\$0
	Culture and Recreation Subtotal		\$834,653	\$578,444	\$610,311	\$0	\$610,311	\$0
Conservation and Development								
4611	Conservation Administration	05	\$6,320	\$12,126	\$12,126	\$0	\$12,126	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$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	05	\$0	\$0	\$1	\$0	\$1	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$1	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$6,320	\$12,127	\$12,127	\$0	\$12,127	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	05	\$225,000	\$357,605	\$384,000	\$0	\$384,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	05	\$394,598	\$549,651	\$531,428	\$0	\$531,428	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$619,598	\$907,256	\$915,428	\$0	\$915,428	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$1,007,517	\$478,000	\$0	\$0	\$0	\$0
4903	Buildings		\$6,207,366	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$417,905	\$315,000	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$7,632,788	\$793,000	\$0	\$0	\$0	\$0
Operating Transfers Out								
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
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations				\$9,641,882	\$0	\$9,641,882	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2025 (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
4902	Machinery, Vehicles, and Equipment	08	\$90,000	\$0	\$90,000	\$0
		<i>Purpose: Replace Fire & Rescue Forestry/Water Rescue Vehicle</i>				
4903	Buildings	09	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Purchase Mini-splits for the Highway Facility</i>				
4909	Improvements Other than Buildings	10	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: Road Resurfacing</i>				
4915	To Capital Reserve Funds	12	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Contribution to the Earned Time Settlement Capital</i>				
4915	To Capital Reserve Funds	13	\$12,500	\$0	\$12,500	\$0
		<i>Purpose: Contribution to the Town Revaluation Capital Reser</i>				
4915	To Capital Reserve Funds	14	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Contribution to the EPA Stormwater Capital Reserve</i>				
4915	To Capital Reserve Funds	15	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Contribution to the Town Land Environmental Remedi</i>				
Total Proposed Special Articles			\$562,500	\$0	\$562,500	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
4210	Police	07	\$168,637	\$0	\$168,637	\$0
			<i>Purpose: Revised Police and Highway Departments Collective</i>			
4220	Fire	06	\$150,169	\$0	\$150,169	\$0
			<i>Purpose: Proposed Fire Department Collective Bargaining Agr</i>			
4902	Machinery, Vehicles, and Equipment	11	\$17,000	\$0	\$17,000	\$0
			<i>Purpose: Replace DPW Mower</i>			
Total Proposed Individual Articles			\$335,806	\$0	\$335,806	\$0



New Hampshire
 Department of
 Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes		\$25,421	\$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	05	\$18,343	\$24,700	\$24,700
	Taxes Subtotal		\$43,764	\$24,700	\$24,700
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	\$127,994	\$2,650	\$2,650
3220	Motor Vehicle Permit Fees	05	\$1,489,923	\$1,431,000	\$1,431,000
3230	Building Permits	05	\$177,111	\$150,000	\$150,000
3290	Other Licenses, Permits, and Fees	05	\$29,264	\$24,925	\$24,925
	Licenses, Permits, and Fees Subtotal		\$1,824,292	\$1,608,575	\$1,608,575
From Federal Government					
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		\$266,234	\$0	\$0
	From Federal Government Subtotal		\$266,234	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$398,888	\$427,653	\$427,653
3353	Highway Block Grant	05	\$103,909	\$101,796	\$101,796
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	05	\$158,925	\$8,500	\$8,500
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
		State Sources Subtotal	\$661,722	\$537,949	\$537,949
Charges for Services					
3401	Income from Departments	05	\$779,433	\$27,600	\$27,600
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
		Charges for Services Subtotal	\$779,433	\$27,600	\$27,600
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	05	\$15,394	\$4,000	\$4,000
3502	Interest on Investments	05	\$233,593	\$75,000	\$75,000
3503	Other	05	\$0	\$1,150	\$1,150
3504	Fines and Forfeits	05	\$0	\$23,650	\$23,650
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$128,053	\$0	\$0
		Miscellaneous Revenues Subtotal	\$377,040	\$103,800	\$103,800
Interfund Operating Transfers In					
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 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Interfund Operating Transfers In					
3912	From Special Revenue Funds	08	\$800,000	\$90,000	\$90,000
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		\$33,750	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds	09, 10	\$180,002	\$40,000	\$40,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
			\$1,013,752	\$130,000	\$130,000
Interfund Operating Transfers In Subtotal					
Other Financing Sources					
3934	Proceeds from LT Notes/Bonds/Other Sources		\$9,307,965	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$9,307,965	\$0	\$0
	Total Estimated Revenues and Credits		\$14,274,202	\$2,432,624	\$2,432,624



Budget Summary

Item	Selectmen's Period ending 6/30/2025 (Recommended)	Budget Committee's Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$9,641,882	\$9,641,882
Special Warrant Articles	\$562,500	\$562,500
Individual Warrant Articles	\$335,806	\$335,806
Total Appropriations	\$10,540,188	\$10,540,188
Less Amount of Estimated Revenues & Credits	\$2,432,624	\$2,432,624
Estimated Amount of Taxes to be Raised	\$8,107,564	\$8,107,564



Supplemental Schedule

1. Total Recommended by Budget Committee	\$10,540,188
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$384,000
3. Interest: Long-Term Bonds & Notes	\$531,428
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$915,428
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$9,624,760
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$962,476
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$318,806
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$11,502,664



New Hampshire
Department of
Revenue Administration

**2024
MS-DTB**

Default Budget of the Municipality

North Hampton

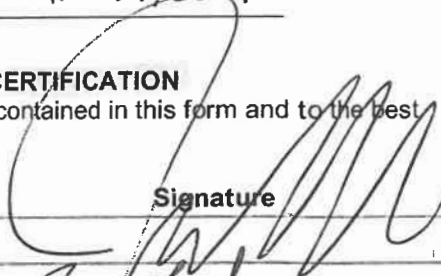
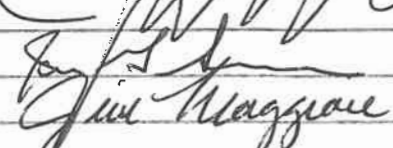
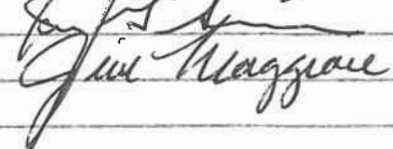
For the period beginning July 1, 2024 and ending June 30, 2025

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

This form was posted with the warrant on: JANUARY 29, 2024

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
Jonathan Pinette	Select Board	
JAMES SWANN	Select Board	
Jim Maggiore	Select Board	

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

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



New Hampshire
 Department of
 Revenue Administration

2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$307,333	\$0	\$0	\$307,333
4140	Election, Registration, and Vital Statistics	\$177,579	\$0	\$0	\$177,579
4150	Financial Administration	\$327,961	\$0	\$0	\$327,961
4152	Property Assessment	\$69,525	\$0	\$0	\$69,525
4153	Legal Expense	\$70,000	\$0	\$0	\$70,000
4155	Personnel Administration	\$146,666	\$29,919	\$0	\$176,585
4191	Planning and Zoning	\$130,925	\$0	\$0	\$130,925
4194	General Government Buildings	\$96,904	\$0	\$0	\$96,904
4195	Cemeteries	\$73,943	\$0	\$0	\$73,943
4196	Insurance Not Otherwise Allocated	\$216,159	\$20,307	\$0	\$236,466
4197	Advertising and Regional Associations	\$6,209	\$0	\$0	\$6,209
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$1,000	\$0	\$0	\$1,000
General Government Subtotal		\$1,624,204	\$50,226	\$0	\$1,674,430
Public Safety					
4210	Police	\$1,985,475	\$116,899	\$0	\$2,102,374
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$2,367,140	\$169,796	\$0	\$2,536,936
4240	Building Inspection	\$87,891	\$0	\$0	\$87,891
4290	Emergency Management	\$32,643	\$0	\$0	\$32,643
4299	Other Public Safety	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$4,473,149	\$286,695	\$0	\$4,759,844
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$873,632	\$42,276	\$0	\$915,908
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$14,000	\$0	\$0	\$14,000
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$887,632	\$42,276	\$0	\$929,908



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$5,446	\$0	\$0	\$5,446
4324	Solid Waste Disposal	\$102,750	\$0	\$0	\$102,750
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$57,882	\$0	\$0	\$57,882
Sanitation Subtotal		\$166,078	\$0	\$0	\$166,078
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$273,707	\$83,540	\$0	\$357,247
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$4	\$0	\$0	\$4
Water Distribution and Treatment Subtotal		\$273,711	\$83,540	\$0	\$357,251
Electric					
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
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$52,500	\$0	\$0	\$52,500
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$52,500	\$0	\$0	\$52,500
Welfare					
4441	Welfare Administration	\$5,000	\$0	\$0	\$5,000
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
Welfare Subtotal		\$5,000	\$0	\$0	\$5,000



New Hampshire
 Department of
 Revenue Administration

2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$81,252	\$0	\$0	\$81,252
4550	Library	\$493,692	\$41,213	\$0	\$534,905
4583	Patriotic Purposes	\$1,500	\$0	\$0	\$1,500
4589	Other Culture and Recreation	\$2,000	\$0	\$0	\$2,000
Culture and Recreation Subtotal		\$578,444	\$41,213	\$0	\$619,657
Conservation and Development					
4611	Conservation Administration	\$12,126	\$0	\$0	\$12,126
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	\$1	\$0	\$0	\$1
Conservation and Development Subtotal		\$12,127	\$0	\$0	\$12,127
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$357,605	\$26,395	\$0	\$384,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$549,651	(\$18,223)	\$0	\$531,428
4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$907,256	\$8,172	\$0	\$915,428
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

**2024
MS-DTB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
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
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$8,980,101	\$512,122	\$0	\$9,492,223



New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4155-4159	Increase in health insurance.
4196	Increase in workers' compensation, property & liability insurance, term life, long-term disability, and short-term disability insurance.
4210-4214	Increase in health insurance partially offset by a decrease in salaries, holiday pay, FICA/Medicare, and retirement contributions.
4220-4229	Increase in health insurance and education partially offset by a decrease in salaries, holiday pay, FICA/Medicare, and retirement contributions.
4312	Increase in salaries, call pay, health insurance, FICA/Medicare, and retirement contributions.
4332	Increase in hydrant costs resulting from new permanent rates established by Aquarion.
4550-4559	Increase in health insurance.
4711	Scheduled increase in principal debt service.
4721	Scheduled decrease in interest debt service.

Town of North Hampton FY2025 Budget																
Account Number / Description	FY2021 Expenditures	FY2022 Expenditures	FY2023 Expenditures	FY2021-23 Average Expenditures	FY2023 Expenditures (Through 08/31/23)	FY2024 Expenditures (Through 08/31/23)	Rolling 12-Month Expenditures (Through 08/31/23)	FY2024 Approved Budget	FY2025 Proposed Budget	Increase / (Decrease) vs. Budget	Percent % change vs. Budget	FY2025 Default Budget	FY2025 Default Less: FY2024 Budget	Percent % change vs. Budget	FY2025 Proposed Less: FY2025 Default	Percent % change vs. Default
Summary																
TOTAL 4130 Executive	271,041	279,075	310,409	286,842	41,518	40,504	309,385	307,333	315,023	7,680	2.50%	307,333	-	0.00%	7,690	2.50%
TOTAL 4140 Town Clerk/Elections	113,678	131,622	143,986	129,762	15,083	21,550	150,443	177,579	165,402	(12,177)	-6.86%	177,579	-	0.00%	(12,177)	-6.86%
TOTAL 4150 Financial Administration	169,984	180,560	206,708	185,751	27,115	21,579	204,070	211,210	217,123	5,913	2.80%	211,210	-	0.00%	5,913	2.80%
TOTAL 4151 Data Processing	105,386	100,456	116,000	107,307	32,362	36,419	120,137	138,630	116,751	(18,745)	-17.4%	116,751	-	0.00%	21,879	18.74%
TOTAL 4152 Property Valuation	58,935	62,207	64,040	61,727	16,135	5,346	69,525	69,025	69,025	(500)	-0.72%	69,025	-	0.00%	(500)	-0.72%
TOTAL 4153 Legal Expense	55,572	90,950	122,319	89,614	9,102	4,949	118,186	90,000	90,000	20,000	28.57%	90,000	-	0.00%	20,000	28.57%
TOTAL 4155 Personnel Administration	143,851	148,648	112,041	134,847	26,775	69,062	154,328	146,666	170,702	24,036	16.39%	170,702	-	0.00%	(5,936)	-3.33%
TOTAL 4191 Planning & Zoning	103,336	117,228	122,040	114,201	23,070	24,215	123,185	138,777	138,777	4,862	3.71%	138,777	-	0.00%	4,862	3.71%
TOTAL 4194 General Government Buildings	112,748	87,154	153,703	117,866	9,775	14,237	157,642	98,904	119,265	22,359	23.07%	98,904	-	0.00%	22,359	23.07%
TOTAL 4195 Cemeteries	66,218	72,153	75,052	72,784	7,824	14,237	73,465	73,943	79,366	5,423	7.33%	79,366	-	0.00%	5,423	7.33%
TOTAL 4196 Insurance	171,605	141,332	192,717	168,551	176,521	198,708	212,904	212,904	236,466	20,307	9.39%	236,466	-	0.00%	20,307	9.39%
TOTAL 4197 Associations & Advertising	5,880	5,968	6,160	6,003	-	-	6,160	6,209	6,581	352	5.67%	6,581	-	0.00%	352	5.67%
TOTAL 4199 Heritage Commission	1,000	1,000	1,000	1,000	-	-	1,000	1,000	1,000	-	0.00%	1,000	-	0.00%	-	0.00%
TOTAL 4210 Police	1,693,558	1,788,946	1,792,025	1,751,510	237,975	257,647	1,811,697	1,985,475	2,161,260	175,785	8.85%	2,161,260	-	0.00%	175,785	8.85%
TOTAL 4220 Fire & Rescue	2,072,264	2,112,871	2,211,555	2,132,230	324,767	343,419	2,230,207	2,367,140	2,537,637	170,497	7.20%	2,537,637	-	0.00%	170,497	7.20%
TOTAL 4240 Code Enforcement	74,342	74,837	89,476	79,552	11,061	13,005	91,420	87,891	94,387	6,476	7.37%	94,387	-	0.00%	6,476	7.37%
TOTAL 4290 Emergency Management	17,353	21,512	21,382	20,082	2,636	2,689	21,015	32,643	32,643	(248)	-0.76%	32,643	-	0.00%	(248)	-0.76%
TOTAL 4312 Highways & Streets	748,251	786,265	833,479	789,332	89,688	153,425	897,216	873,632	924,246	50,614	5.79%	924,246	-	0.00%	42,276	4.84%
TOTAL 4316 Street Lighting	12,833	11,094	11,873	11,933	852	1,050	12,071	14,000	14,000	1,929	14.82%	14,000	-	0.00%	1,929	14.82%
TOTAL 4324 Brush Disposal	5,499	4,405	4,039	4,648	1,317	3,105	5,627	5,446	6,253	807	14.82%	6,253	-	0.00%	807	14.82%
TOTAL 4324 Solid Waste Disposal	97,791	94,622	106,946	96,786	8,074	12,621	111,493	102,750	115,270	12,520	12.18%	115,270	-	0.00%	12,520	12.18%
TOTAL 4329 Recycling	49,283	52,535	53,811	51,876	8,871	8,863	53,803	57,882	59,489	1,617	2.79%	59,489	-	0.00%	1,617	2.79%
TOTAL 4332 Water Services	276,284	278,770	278,770	277,941	139,385	170,870	310,255	273,707	357,247	83,540	30.52%	357,247	-	0.00%	83,540	30.52%
TOTAL 4339 Water Commission	-	-	-	-	-	-	-	4	4	4	0.00%	4	-	0.00%	-	0.00%
TOTAL 4414 Mosquito Control	56,750	50,000	50,000	52,250	8,750	8,750	50,000	52,500	52,500	2,500	4.80%	52,500	-	0.00%	2,500	4.80%
TOTAL 4415 Health Agencies & Hospitals	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
TOTAL 4442 Social Services	24,364	25,000	-	16,455	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
TOTAL 4442 General Assistance	1,500	1,349	30	960	162	162	192	5,000	5,000	5,000	0.00%	5,000	-	0.00%	-	0.00%
TOTAL 4520 Parks & Recreation	82,642	80,250	79,508	80,800	2,197	2,141	79,452	81,252	81,252	68,912	-15.19%	81,252	-	0.00%	(12,340)	-15.19%
TOTAL 4593 Patriotic Purposes	1,633	2,263	1,022	1,639	318	318	1,340	1,500	1,500	1,500	0.00%	1,500	-	0.00%	-	0.00%
TOTAL 4599 Agricultural Commission	1,000	1,000	2,000	1,333	157	63	1,906	2,000	2,000	2,000	0.00%	2,000	-	0.00%	-	0.00%
TOTAL 4611 Conservation Commission	11,753	6,889	5,802	8,151	4,734	4,734	10,536	12,126	12,126	1,226	11.62%	12,126	-	0.00%	1,226	11.62%
TOTAL 4651 Economic Development Committee	-	-	-	-	-	-	-	1	1	1	0.00%	1	-	0.00%	-	0.00%
TOTAL 4711 Debt Service - Principal	145,000	211,025	225,000	193,675	150,000	282,605	357,605	357,605	384,000	26,395	7.38%	384,000	-	0.00%	26,395	7.38%
TOTAL 4721 Debt Service - Interest	113,286	166,513	394,598	224,799	77,548	277,634	594,884	549,651	531,428	(18,233)	-3.32%	531,428	-	0.00%	(18,233)	-3.32%
SUBTOTAL	6,866,620	7,168,508	7,779,572	7,271,567	1,446,629	1,991,922	8,324,885	8,486,409	9,103,983	617,574	7.28%	8,957,318	470,809	5.85%	146,666	1.64%
TOTAL 4550 North Hampton Public Library	429,215	417,000	453,192	433,136	113,288	129,423	463,317	493,692	537,899	44,207	8.95%	537,899	-	0.00%	44,207	8.95%
TOTAL	7,295,835	7,585,508	8,232,764	7,704,702	1,559,927	2,115,345	8,798,192	8,980,101	9,641,882	661,781	7.37%	9,492,223	512,122	5.70%	149,639	1.58%

Town of North Hampton FY2025 Budget														
Account Number / Description	FY2021 Expenditures	FY2022 Expenditures	FY2023 Expenditures	FY2021-23 Average Expenditures	FY2023 Expenditures (Through 08/31/23)	FY2024 Expenditures (Through 08/31/23)	Rolling 12-Month Expenditures (Through 08/31/23)	FY2024 Approved Budget	FY2025 Proposed Budget	Increase / (Decrease) vs. FY2024 Budget	Percent % change vs. FY2024 Budget	FY2025 Default Budget	FY2025 Proposed Less: FY2025 Default	Percent % change vs. FY2025 Default
4324 Solid Waste Disposal														
01-4324-10-41 Solid Waste Disposal (Tipping) Fees	86,024	85,603	94,764	86,464	7,635	12,621	99,750	94,500	104,500	10,000	10.58%	94,500	10,000	10.58%
01-4324-10-42 Bulk Waste Disposal Fees	6,261	5,760	6,920	6,960	439	-	8,481	5,500	7,500	2,000	36.36%	5,500	2,000	36.36%
01-4324-10-560 Solid Waste Disposal District Dues	3,506	3,229	3,262	3,332	-	-	3,262	2,750	3,270	520	18.91%	2,750	520	18.91%
TOTAL 4324 Solid Waste Disposal	97,791	94,622	106,946	96,756	8,074	12,621	111,493	102,750	116,270	13,520	12.18%	102,750	13,520	12.18%
4329 Recycling														
01-4329-10-130 RCY Salary	37,403	40,036	45,585	41,008	8,032	7,549	45,102	46,040	47,700	1,660	3.61%	46,040	1,660	3.61%
01-4329-10-220 RCY FICA/Medicare	2,891	3,063	3,487	3,137	615	578	3,450	3,522	3,649	127	3.61%	3,522	127	3.61%
01-4329-10-390 RCY Hauling Services	4,469	2,557	885	2,637	-	270	1,155	2,800	2,000	(800)	-28.57%	2,800	(800)	-28.57%
01-4329-10-411 RCY Heating Oil/Propane/Natural Gas	341	553	533	476	85	94	542	600	800	200	33.33%	600	200	33.33%
01-4329-10-416 RCY Telephone/Internet/Cable	1,286	1,379	857	1,174	139	226	857	420	750	330	78.57%	420	330	78.57%
01-4329-10-581 RCY Building Maintenance	1,286	1,379	857	1,174	139	226	857	1,500	1,500	-	0.00%	1,500	-	0.00%
01-4329-10-610 RCY Supplies	1,551	3,606	1,002	2,053	-	-	1,002	2,000	2,000	-	0.00%	2,000	-	0.00%
01-4329-10-641 RCY Portable Toilet Rental	998	832	1,099	976	-	-	1,245	1,000	1,100	100	10.00%	1,000	100	10.00%
TOTAL 4329 Recycling	49,283	52,535	53,811	51,876	8,871	8,863	53,803	57,882	59,489	1,617	2.79%	57,882	1,617	2.79%
4332 Water Services														
01-4332-00-414 Distribution Costs-Hydrants	276,294	278,770	276,770	277,941	139,385	170,870	310,255	273,707	357,247	83,540	30.52%	357,247	83,540	30.52%
TOTAL 4332 Water Services	276,294	278,770	276,770	277,941	139,385	170,870	310,255	273,707	357,247	83,540	30.52%	357,247	83,540	30.52%
4339 Water Commission														
01-4339-10-551 WTR Copying Expense	-	-	-	-	-	-	-	1	1	-	0.00%	1	-	0.00%
01-4339-10-610 WTR Supplies	-	-	-	-	-	-	-	1	1	-	0.00%	1	-	0.00%
01-4339-10-620 WTR Office Supplies	-	-	-	-	-	-	-	1	1	-	0.00%	1	-	0.00%
01-4339-10-625 WTR Postage	-	-	-	-	-	-	-	1	1	-	0.00%	1	-	0.00%
TOTAL 4339 Water Commission	-	-	-	-	-	-	-	4	4	-	0.00%	4	-	0.00%
4414 Mosquito Control														
01-4414-00-360 Mosquito Control - Contract Services	56,750	50,000	50,000	52,250	8,750	8,750	50,000	52,500	52,500	-	0.00%	52,500	-	0.00%
TOTAL 4414 Mosquito Control	56,750	50,000	50,000	52,250	8,750	8,750	50,000	52,500	52,500	-	0.00%	52,500	-	0.00%
4415 Health Agencies & Hospitals														
01-4415-10-362 HO Seacoast Mental Health	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4415-10-363 HO Lamprey Health Care	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
TOTAL 4415 Health Agencies & Hospitals	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
4440 Social Services														
01-4440-10-360 SS Social Service Organizations	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-361 SS HAVEN/A Safe Place	24,364	25,000	-	16,455	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-362 SS Riche McFarland	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-363 SS HAVEN/ Sexual Assault Support Services	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-364 SS Waypoint/ Child & Family Services	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-365 SS Rockingham Community Action	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-366 SS Area Home Care	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-368 SS Rockingham Nutrition & Meals on Wheels	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-370 SS Friends Program	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-371 SS Red Cross	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-372 SS Child Advocacy Center	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-374 SS Cross Roads House	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-376 SS Greater Seacoast Comm Health/Families First	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-377 SS Transport Assist For Seacoast Citizen	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
01-4440-10-378 SS CASA of NH for Children	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
TOTAL 4440 Social Services	24,364	25,000	-	16,455	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
4442 General Assistance														
01-4442-10-811 Welfare/General Assistance	1,500	1,349	30	960	-	162	192	5,000	5,000	-	0.00%	5,000	-	0.00%
TOTAL 4442 General Assistance	1,500	1,349	30	960	-	162	192	5,000	5,000	-	0.00%	5,000	-	0.00%

Town of North Hampton FY2025 Budget															
Account Number / Description	FY2021 Expenditures	FY2022 Expenditures	FY2023 Expenditures	FY2021 - 23 Average Expenditures	FY2023 Expenditures (Through 08/31/23)	FY2024 Expenditures (Through 08/31/23)	Rolling 12-Month Expenditures (Through 08/31/23)	FY2024 Approved Budget	FY2025 Proposed Budget	Increase / (Decrease) vs. FY2024 Budget	Percent % change vs. FY2024 Budget	FY2025 Default Budget	Percent % change vs. FY2024 Budget	FY2025 Proposed Less: FY2025 Default	Percent % change vs. FY2025 Default
4520 Parks & Recreation															
01-4520-10-110 REC Salaries	63,851	65,948	63,192	64,330	-	-	63,192	64,950	64,950	(6,065)	-12.45%	64,950	0.00%	(8,065)	-12.45%
01-4520-10-220 REC FICA/Medicare	4,800	5,030	5,741	5,190	771	762	5,732	5,887	4,350	(1,537)	-26.11%	5,887	0.00%	(1,537)	-26.11%
01-4520-10-230 REC Retirement	7,189	9,272	10,575	9,012	1,426	1,379	10,528	10,411	7,694	(2,717)	-26.10%	10,411	0.00%	(2,717)	-26.10%
01-4520-10-325 REC Advertising	-	-	-	-	-	-	-	1	1	0.00%	0.00%	1	0.00%	-	0.00%
01-4520-10-335 REC Training & Education	105	-	-	35	-	-	-	1	1	0.00%	0.00%	1	0.00%	-	0.00%
01-4520-10-640 REC Dearborn Park Maintenance	4,082	-	-	1,361	-	-	-	1	1	(1)	-100.00%	1	0.00%	(1)	-100.00%
01-4520-10-813 REC Senior Activities	2,615	-	-	872	-	-	-	1	1	0.00%	0.00%	1	0.00%	-	0.00%
TOTAL 4520 Parks & Recreation	82,642	80,250	79,508	80,800	2,197	2,141	79,452	81,252	68,912	(12,340)	-15.19%	81,252	0.00%	(12,340)	-15.19%
4583 Patriotic Purposes															
01-4583-10-811 Patriotic Purposes	1,633	2,263	1,022	1,639	-	318	1,340	1,500	1,500	-	0.00%	1,500	0.00%	-	0.00%
TOTAL 4583 Patriotic Purposes	1,633	2,263	1,022	1,639	-	318	1,340	1,500	1,500	-	0.00%	1,500	0.00%	-	0.00%
4589 Agricultural Commission															
01-4589-10-810 Agricultural Commission	1,000	1,000	2,000	1,333	157	63	1,906	2,000	2,000	-	0.00%	2,000	0.00%	-	0.00%
TOTAL 4589 Agricultural Commission	1,000	1,000	2,000	1,333	157	63	1,906	2,000	2,000	-	0.00%	2,000	0.00%	-	0.00%
4611 Conservation Commission															
01-4611-10-361 CONNS Map & Inventory Easements	29	-	-	10	-	-	-	50	50	-	0.00%	50	0.00%	-	0.00%
01-4611-10-362 CONNS Water Quality Sampling & Testing	10,000	-	-	3,333	-	-	-	10,000	10,000	-	0.00%	10,000	0.00%	-	0.00%
01-4611-10-363 CONNS Inspect & Monitor Easements	-	-	-	-	-	-	-	1	1	-	0.00%	1	0.00%	-	0.00%
01-4611-10-560 CONNS Dues/Subscriptions/Minutes	895	830	820	882	94	94	914	1,000	1,000	-	0.00%	1,000	0.00%	-	0.00%
01-4611-10-610 CONNS Easement Posting & Signs	429	1,560	2,120	1,691	429	225	4,361	225	225	-	0.00%	225	0.00%	-	0.00%
01-4611-10-630 CONNS Property Maintenance	400	4,400	500	1,767	4,640	500	5,140	500	500	-	0.00%	500	0.00%	-	0.00%
01-4611-10-710 CONNS Easement Acquisition	-	-	121	40	-	-	121	350	350	-	0.00%	350	0.00%	-	0.00%
TOTAL 4611 Conservation Commission	11,753	6,889	5,802	8,111	4,734	10,536	10,536	12,126	12,126	-	0.00%	12,126	0.00%	-	0.00%
4651 Economic Development Committee															
01-4651-10-810 Economic Development Committee	-	-	-	-	-	-	-	1	1	-	0.00%	1	0.00%	-	0.00%
TOTAL 4651 Economic Development Committee	-	-	-	-	-	-	-	1	1	-	0.00%	1	0.00%	-	0.00%
4711 Debt Service - Principal															
01-4711-10-980 Debt Service - Principal	145,000	211,025	225,000	193,675	150,000	282,805	357,605	357,605	384,000	26,395	7.38%	384,000	7.38%	26,395	7.38%
TOTAL 4711 Debt Service - Principal	145,000	211,025	225,000	193,675	150,000	282,805	357,605	357,605	384,000	26,395	7.38%	384,000	7.38%	26,395	7.38%
4721 Debt Service - Interest															
01-4721-10-981 Debt Service - Interest	113,286	166,513	394,598	224,799	77,548	277,654	594,684	549,651	531,428	(18,223)	-3.32%	531,428	-3.32%	(18,223)	-3.32%
TOTAL 4721 Debt Service - Interest	113,286	166,513	394,598	224,799	77,548	277,654	594,684	549,651	531,428	(18,223)	-3.32%	531,428	-3.32%	(18,223)	-3.32%
SUBTOTAL	6,886,620	7,168,508	7,779,572	7,271,567	1,446,629	1,891,922	8,324,865	8,486,409	9,103,983	617,574	7.28%	8,957,318	5.85%	146,665	1.64%
4850 North Hampton Public Library															
01-4850-10-910 North Hampton Public Library	429,215	417,000	453,192	433,136	113,288	129,423	463,317	483,692	537,899	44,207	8.95%	534,905	8.35%	2,984	0.56%
TOTAL 4850 North Hampton Public Library	429,215	417,000	453,192	433,136	113,288	129,423	463,317	483,692	537,899	44,207	8.95%	534,905	8.35%	2,984	0.56%
TOTAL	7,293,635	7,585,508	8,232,764	7,704,702	1,559,927	2,115,345	8,768,182	8,980,101	9,641,882	661,781	7.37%	9,492,223	5.70%	149,659	1.58%



North Hampton
Summary Inventory of Valuation

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

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

Assessor		
SCOTT MARSH (MUNICIPAL RESOURCES)		
Municipal Officials		
Name	Position	Signature
JONATHAN PINETTE	Select Board	
JIM MAGGIORE	Select Board	
JAMES SUNUNU	SEWER BOARD	
Preparer		
Name	Phone	Email
	603-785-5805	Smarsh@mrigoa.com
Preparer's Signature		



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	2,369.28	\$206,600	
1B	Conservation Restriction Assessment RSA 79-B	2.00	\$600	
1C	Discretionary Easements RSA 79-C	120.97	\$28,100	
1D	Discretionary Preservation Easements RSA 79-D	0.73	\$4,500	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	3,943.56	\$620,727,510	
1G	Commercial/Industrial Land	630.37	\$97,609,090	
1H	Total of Taxable Land	7,066.91	\$718,576,400	
1I	Tax Exempt and Non-Taxable Land	1,152.78	\$19,793,800	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$875,691,810	
2B	Manufactured Housing RSA 674:31	0	\$73,698,100	
2C	Commercial/Industrial	0	\$115,645,090	
2D	Discretionary Preservation Easements RSA 79-D	14	\$187,300	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$1,065,222,300	
2G	Tax Exempt and Non-Taxable Buildings	0	\$14,255,900	
Utilities & Timber			Valuation	
3A	Utilities		\$22,132,400	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,805,931,100	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$1,805,931,100	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$25,000	2	\$50,000
13	Elderly Exemption RSA 72:39-a,b	\$0	63	\$10,095,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$100,000	3	\$300,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	7	\$7,000
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems RSA	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$10,452,000
21A	Net Valuation			\$1,795,479,100
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,795,479,100
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exemption			\$179,579,100
22	Less Utilities			\$22,132,400
23A	Net Valuation without Utilities			\$1,773,346,700
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,773,346,700



Utility Value Appraiser					
DRA AND CONTRACTED ASSESSOR					
The municipality DOES NOT use DRA utility values. The municipality IS NOT equalized by the ratio.					
Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
HUDSON LIGHT & POWER DEPT				\$100	\$100
TRANSMISSION					
MASS MUNICIPAL WHOLESALE ELECTRIC				\$3,700	\$3,700
TRANSMISSION					
NEXTERA ENERGY SEABROOK LLC				\$27,900	\$27,900
PSNH DBA EVERSOURCE ENERGY	\$9,521,300			\$726,900	\$10,248,200
TOWN OF MUNICIPAL LIGHTING CO				\$100	\$100
TRANSMISSION					
UNITIL ENERGY SYSTEMS INC	\$113,100				\$113,100
	\$9,634,400			\$758,700	\$10,393,100
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NORTHERN UTILITIES INC	\$2,157,200			\$3,400	\$2,160,600
	\$2,157,200			\$3,400	\$2,160,600
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
AQUARION WATER COMPANY	\$9,563,100				\$9,563,100
	\$9,563,100				\$9,563,100



New Hampshire
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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	240	\$120,000
Surviving Spouse RSA 72:29-a	\$1,400	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	14	\$28,000
All Veterans Tax Credit RSA 72:28-b	\$500	18	\$9,000
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		272	\$157,000

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	\$45,000
Married	\$60,000

Disabled Asset Limits	
Single	\$125,000
Married	\$150,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year	
Age	Number
65-74	3
75-79	1
80+	0

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Amount	Maximum	Total
65-74	23	\$125,000	\$2,875,000	\$2,809,800
75-79	11	\$165,000	\$1,815,000	\$1,792,100
80+	29	\$200,000	\$5,800,000	\$5,493,100
	63		\$10,490,000	\$10,095,000

Income Limits	
Single	\$40,800
Married	\$59,000

Asset Limits	
Single	\$190,000
Married	\$190,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	237.98	\$69,300
Forest Land	1,179.11	\$113,100
Forest Land with Documented Stewardship	150.84	\$8,400
Unproductive Land	644.41	\$12,500
Wet Land	156.94	\$3,300
	2,369.28	\$206,600

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	316.85
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	0.00
Total Number of Owners in Current Use	Owners:	
Total Number of Parcels in Current Use	Parcels:	

Land Use Change Tax

Gross Monies Received for Calendar Year		\$0
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$0
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	2.00	\$600
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		
	2.00	\$600

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	1
Parcels in Conservation Restriction	Parcels:	1



New Hampshire
 Department of
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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
GOLF COURSE	120.97	1	\$28,100

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

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
8	14	0.73	\$4,500	\$187,300

Map	Lot	Block	%	Description
8	111		75	BARN
9	35		75	BARN
13	7		50	BARN
14	17		50	BARN
17	80		75	BARN
18	38		25	3 BARN
19	20		75	2 BARN - SHED
1	120		75	BARN

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

Notes

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Marriages recorded in the town of North Hampton for the year ending December, 2023

DATE	PERSON A'S NAME & RESIDENCE	PERSON B'S NAME AND RESIDENCE	TOWN OF ISSUANCE	PLACE OF MARRIAGE
1/13/2023	WRIGHT, NICHOLAS OLIVER NORTH HAMPTON	SHEN, JINYE NORTH HAMPTON	NORTH HAMPTON	RYE
1/14/2023	SPILLANE, WILLIAM JAMES NORTH HAMPTON	NOLAN, SANDRA JANE NORTH HAMPTON	NORTH HAMPTON	NORTH HAMPTON
2/25/2023	AUSTIN, EMILY ELIZABETH NORTH HAMPTON	ROACH, SHAWN MICHAEL NORTH HAMPTON	NORTH HAMPTON	RYE
3/17/2023	WHITE, KRISTINA ANNE NORTH HAMPTON	CATINO, PAUL JOSEPH NORTH HAMPTON	NORTH HAMPTON	NORTH HAMPTON
4/28/2023	THOMPSON, PETER EDWARD NORTH HAMPTON	MCCOLE, BETHANY LYNNE NORTH HAMPTON	NORTH HAMPTON	RYE
6/3/2023	DUNNE, ANN MARIE C NORTH HAMPTON	BARBINI, DENIS CLAUDIO NORTH HAMPTON	NORTH HAMPTON	NORTH HAMPTON
6/10/2023	CHACE, TAYLOR BENT NORTH HAMPTON	SCULLY, ABIGAIL HART NORTH HAMPTON	HAMPTON	ALTON
6/21/2021	COTS, JOHN MICHAEL NORTH HAMPTON	THUMITH, MICHELLE DENISE NORTH HAMPTON	NORTH HAMPTON	NORTH HAMPTON
6/25/2023	CALVANESE, MICHAEL FRANK NORTH HAMPTON	WILLIAMS, EMILY CLARK NORTH HAMPTON	NORTH HAMPTON	NEW CASTLE
8/21/2023	LEWIS, CHRISTOPHER JAY NORTH HAMPTON	SULLIVAN, MOLLY DOWD NORTH HAMPTON	NORTH HAMPTON	RYE
9/16/2023	CRONIN, JILLIAN E MURRAY NORTH HAMPTON	SULLIVAN BRENDAN JOHN SOMERSWORTH	NORTH HAMPTON	WALPOLE
9/26/2023	DEMISCH, JURGEN NORTH HAMPTON	MARCELLINO, ANGELA CLARA NORTH HAMPTON	NORTH HAMPTON	NORTH HAMPTON
10/7/2023	LEVEILLE, AJUTUMN MARIE NORTH HAMPTON	COOPER, STEVEN PAUL NORTH HAMPTON	NORTH HAMPTON	ROLLINSFORD
10/10/2023	STEAD, ANGELA KRISTEN NORTH HAMPTON	MEZAN MUSTAPHA NORTH HAMPTON	NORTH HAMPTON	PORTSMOUTH

I certify that the above records are correct to the best of my knowledge and belief.
Susan M. Buchanan, Town Clerk/Tax Collector

Births recorded in the town of North Hampton for the year ending December 31, 2023

BIRTH DATE	CHILD'S NAME	PLACE OF BIRTH	FATHER	MOTHER
1/25/2023	DICENSO, CORA PATRICIA	EXETER	DICENSO, MARK ALFRED	DICENSO, RACHAEL ANN
2/9/2023	LAWRENCE, HARRISON ALEXANDER	DOVER	LAWRENCE, ALEXANDER GUY	LEAHY, MARY KATHERINE
2/16/2023	RUDELL, ELI GREY	EXETER	RUDELL, MATTHEW AARON	RUDELL, SARAH SMITH
3/10/2023	LANGIS, KALLUM JOHN	PORTSMOUTH	LANGIS JR, RICHARD EDWARD	CARROLL, JILLIAN DUDDY
3/31/2023	HOSSEY, SULLIVAN BARRON	PORTSMOUTH	HOSSEY, BENJAMIN BARRON	HOSSEY, KELSEY MARIE
4/6/2023	DEMERS, LIAM ANTHONY	DOVER	DEMERS, PHILIP MICHAEL	DEMERS, JESSICA ASHLEY
5/10/2023	EMBERS, FELICITY ANN	PORTSMOUTH	EMBERS, ROBERT KARL	RICHARDS, ALEXANDRA JANE
5/14/2023	CABRAL, LAYLA JANE	PORTSMOUTH	CABRAL, COLIN KIMMETT	BALDWIN, CORINNE CASEY
5/22/2023	PRIOR, LOGAN JOHN	PORTSMOUTH	PRIOR, BRETT JOSEPH	PRIOR, ELIZABETH CROWLEY
7/10/2023	MACLAUGHLIN, GRIFFIN DEAN	PORTSMOUTH	MACLAUGHLIN, DAVID WESLEY	MACLAUGHLIN, ZOE BEA
7/10/2023	BREAULT, ISLA SIMONE	PORTSMOUTH	BREAULT, ZACHARY DUCA	LAPIERRE, TANETRA EBONY
7/19/2023	KAPAS, GIDEON ANTHONY	EXETER	KAPAS, ELI MICHAEL	ELLIOTT, VICTORIA ANNE
8/25/2023	HARDING, LOGAN LINDSAY	EXETER	HARDING, SAMUEL CHRISTIAN	HARDING, ELIZABETH JANET JOY
8/29/2023	O'DONNELL, RILEYANN LYNN	EXETER	O'DONNELL, DONOVAN JAMES	OLSON, MACKENZIE TAYLOR
10/7/2023	CALVANESE, LUCIA WILLIAMS	DOVER	CALVANESE, MICHAEL FRANK	CALVANESE, EMILY WILLIAMS
10/7/2023	CALVANESE, JAMES WILLIAMS	DOVER	CALVANESE, MICHAEL FRANK	CALVANESE, EMILY WILLIAMS
10/12/2023	HALL, LUCY LOUISE	EXETER	HALL, CORY EDWARD	HALL, RACHEL MARIE
11/2/2023	TAYLOR, RAELIN ROSE	EXETER	TAYLOR, BRYANT LEE	TAYLOR, KELSEY REBECCA
11/3/2023	LOBDEL, BODIE COLE	DOVER	LOBDELL, DAVID ANDREW	LOBDELL, ELLA CYR
12/4/2023	MEIGHAN, STELLA MAE	PORTSMOUTH	MEIGHAN, GREGORY THOMAS	MEIGHAN, JILL AVALLONE
12/19/2023	HUMPTON, COOPER JOSIAH	EXETER	HUMPTON, DONALD ROGER	HUMPTON, AMY LYNN

I certify that the above records are correct, according to the best of my knowledge and belief.
 Susan M. Buchanan Town Clerk/Tax Collector

Births recorded in the town of North Hampton for the year ending December 31, 2023

BIRTH DATE	CHILD'S NAME	PLACE OF BIRTH	FATHER	MOTHER
1/25/2023	DICENSO, CORA PATRICIA	EXETER	DICENSO, MARK ALFRED	DICENSO, RACHAEL ANN
2/9/2023	LAWRENCE, HARRISON ALEXANDER	DOVER	LAWRENCE, ALEXANDER GUY	LEAHY, MARY KATHERINE
2/16/2023	RUDELL, ELI GREY	EXETER	RUDELL, MATTHEW AARON	RUDELL, SARAH SMITH
3/10/2023	LANGIS, KALLUM JOHN	PORTSMOUTH	LANGIS JR, RICHARD EDWARD	CARROLL, JILLIAN DUDDY
3/31/2023	HOSSEY, SULLIVAN BARRON	PORTSMOUTH	HOSSEY, BENJAMIN BARRON	HOSSEY, KELSEY MARIE
4/6/2023	DEMERS, LIAM ANTHONY	DOVER	DEMERS, PHILIP MICHAEL	DEMERS, JESSICA ASHLEY
5/10/2023	EMBERS, FELICITY ANN	PORTSMOUTH	EMBERS, ROBERT KARL	RICHARDS, ALEXANDRA JANE
5/14/2023	CABRAL, LAYLA JANE	PORTSMOUTH	CABRAL, COLIN KIMMETT	BALDWIN, CORINNE CASEY
5/22/2023	PRIOR, LOGAN JOHN	PORTSMOUTH	PRIOR, BRETT JOSEPH	PRIOR, ELIZABETH CROWLEY
7/10/2023	MACLAUGHLIN, GRIFFIN DEAN	PORTSMOUTH	MACLAUGHLIN, DAVID WESLEY	MACLAUGHLIN, ZOE BEA
7/10/2023	BREAULT, ISLA SIMONE	PORTSMOUTH	BREAULT, ZACHARY DUCA	LAPIERRE, TANETRA EBONY
7/19/2023	KAPAS, GIDEON ANTHONY	EXETER	KAPAS, ELI MICHAEL	ELLIOTT, VICTORIA ANNE
8/25/2023	HARDING, LOGAN LINDSAY	EXETER	HARDING, SAMUEL CHRISTIAN	HARDING, ELIZABETH JANET JOY
8/29/2023	O'DONNELL, RILEYANN LYNN	EXETER	O'DONNELL, DONOVAN JAMES	OLSON, MACKENZIE TAYLOR
10/7/2023	CALVANESE, LUCIA WILLIAMS	DOVER	CALVANESE, MICHAEL FRANK	CALVANESE, EMILY WILLIAMS
10/7/2023	CALVANESE, JAMES WILLIAMS	DOVER	CALVANESE, MICHAEL FRANK	CALVANESE, EMILY WILLIAMS
10/12/2023	HALL, LUCY LOUISE	EXETER	HALL, CORY EDWARD	HALL, RACHEL MARIE
11/2/2023	TAYLOR, RAELIN ROSE	EXETER	TAYLOR, BRYANT LEE	TAYLOR, KELSEY REBECCA
11/3/2023	LOBDEL, BODIE COLE	DOVER	LOBDELL, DAVID ANDREW	LOBDELL, ELLA CYR
12/4/2023	MEIGHAN, STELLA MAE	PORTSMOUTH	MEIGHAN, GREGORY THOMAS	MEIGHAN, JILL AVALLONE
12/19/2023	HUMPTON, COOPER JOSIAH	EXETER	HUMPTON, DONALD ROGER	HUMPTON, AMY LYNN

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

Susan M. Buchanan Town Clerk/Tax Collector

Deaths Recorded in the Town of North Hampton for the year Ending December 31, 2023

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
* 9/5/1990	PEPPE, RUBY	ST PETERSBURG, FL		
* 12/9/2020	HOBBS, JOSEPH	HARFORD, CT	HOBBS, JOSEPH	BLEVINS, HELEN
* 7/24/2021	O'GRADY, GERARD	OYSTER BAY, NY		
* 9/27/2021	LINSCOTT, JOHN	TOGUS, ME		
* 11/11/2022	SALIE JR, WILLIAM	BEDORD, MA	SALIE, WILLIAM	GOULD, ESSIE
* 12/24/2022	PERKINS, JANICE	ELIOT, ME		
* 1/2/2023	LAMPREY, JOSEPHINE	RYE	LAMPREY, MORRIS	DOW, GERTRUDE
* 1/8/2023	CONROY, DANIEL P	NORTH HAMPTON	CONROY, JOSEPH	ORMAND, MARILYN
* 1/14/2023	GENEST, CHARLENE YVETTE	NORTH HAMPTON	GENEST, ALBERT	YERGEAU, FERNANDE
* 1/24/2023	PARKER, PETER JOLLE	RYE	PARKER, CECIL	ASSER, WILHELMINA
* 2/8/2023	GRANT, STEPHEN CHESTER	RYE	GRANT, DOUGLAS	PEARCE, ELIZABETH
* 2/11/2023	DUMAS, DARRELL	HAMPTON	DUMAS, HENRY	BLODGETT, NATALE
* 2/13/2023	DONNELL, JOHN L	NORTH HAMPTON	DONNELL, STANLEY	SOUTHARD, MARY
* 2/22/2023	VIEIN, JOSEPH G	NORTH HAMPTON	VIEIN, FERDINAND	VAILLANCOURT, DOROTHY
* 3/9/2023	GRANGER, STEVEN WAYNE	NORTH HAMPTON	GRANGER JR, EDWARD	MARONEY, BARBARA
* 3/13/2023	MONAHAN, JUDITH	NORTH HAMPTON	CHABOT, OLIVER	WARD, MARGARET
* 3/16/2023	COUILLARD, JODY GEORGE	RYE	GEORGE, FRANKLIN	HARPER, ELMEDA
* 3/23/2023	THEBERGE, DENNIS	TAMPA, FL	THEBERGE, JOSEPH	DESJARDINS, THERESA
* 3/31/2023	RING JR, LLOYD CHURCHILL	DOVER	RING SR, LLOYD	MCCORMICK, GLADYS
* 4/2/2023	GAUERKE, JOANN	RYE		
* 4/9/2023	MCGRATH, ROBERT NEIL	NORTH HAMPTON	MCGRATH, ALTON	SCHEFF, HELEN
* 4/13/2023	HOBBY, ELAINE	GWINNETT, GA		
* 4/23/2023	BRODEAUR, MARK E	PORTSMOUTH	BRODEUR, ERNEST	MENDOZA, JOANNE
* 4/23/2023	PECK JR, CHARLES	NEWBURYPORT, MA	PECK, CHARLES	LAREAU, PAULINE
* 4/23/2023	PERRY, WILLIAM J	NORTH HAMPTON	PERRY, MICHAEL	SHAW, NATALIE
* 4/25/2023	HAAS, ELEANOR	LAWRENCE, MA	GRANT, HAROLD	HARTFORD, LILLA
* 4/30/2023	SPAULDING, FRANCES	EXETER		
* 5/5/2023	FOYE, DIANE	ELIOT, ME	MCLANE, WILLIAM	STORM, GRETA
* 5/9/2023	OHLSON, MARIE	PORTSMOUTH	OHLSON, LOUIS	WENCEK, HELEN
* 5/10/2023	ROWELL, THERESA	DOVER	MCLAUGHLIN, HUGH	MCCARTHY, JESSIE
* 5/10/2023	VEALE, JANE TERESA	NORTH HAMPTON	MURRAY, JOHN	MAZZA, ADELE

* Denotes information taken from burial permit

I certify that the above record are correct according to the best of my knowledge and belief.

Susan Buchanan, Town Clerk/Tax Collector

Deaths Recorded in the Town of North Hampton for the year Ending December 31, 2023

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
6/10/2023	SINCLAIR, CRAIG REGINALD	NORTH HAMPTON	SINCLAIR, WARREN	CAHILL, ELAINE
* 6/18/2023	COUCH, ERNA	PORTSMOUTH	DICKERMAN, ROBERT	STORM, ERNA
* 6/18/2023	MACKENZIE, NANCY C	HAMPTON	CLAPPROOD, HERMAN	DAVIS, HELEN
6/30/2023	BOLH, BARBRO KARIN	PORTSMOUTH	PERSSON, OSCAR	UNKNOWN
7/5/2023	PAOLINO, MABEL	DOVER	RICHARDSON, EDWARD	KNIGHT, VIOLA
7/14/2023	FARRELL JR, ROBERT J	NORTH HAMPTON	FARRELL, ROBERT	MEILSON, WINIFRED
7/16/2023	PACHECO, MARY LOU	NORTH HAMPTON	PACHELO, LEO	WILLIAMS, LUCILLE
7/18/2023	HAWES, HERBERT ARTHUR	NORTH HAMPTON	HAWES, LINWOOD	WHITCOMB, MARGARET
7/18/2023	HERSEY, GLORIA HANNA	NORTH HAMPTON	HANNA, RALPH	MILLIGAN, LEILA
7/23/2023	PERKINS, KIMBERLY M	NORTH HAMPTON	CRONIN, JOSEPH	WOLFSEN, SUSANNE
* 7/29/2023	EBERSTADT, FREDERICK	NEW YORK, NY	EBERSTADT, FERDINAND	TONGUE, MARY
8/10/2023	HARRINGTON, KATHLEEN LEE	RYE	CARLSON, CARL	WINKLE, CATHERINE
8/15/2023	JORDAN, MARGUERITE	NORTH HAMPTON	JORDAN, TIMOTHY	COLLINS, NORA
* 8/27/2023	BEATTY, PATRICIA	RYE	MILLS, JOHN	FERRELLI, PEARL
8/27/2023	KANE, DORIS LOUISE	DOVER	WARE, FREDERICK	EDDY, THELMA
8/30/2023	LAMPREY JR, CHARLES AUSTIN	NORTH HAMPTON	LAMPREY, CHARLES	SILVA, JUDITH
9/3/2023	ABBOTT, JOHN JOSEPH	EXETER	ABBOTT, JOSEPH	TAIT, KATHLEEN
9/12/2023	OILER, ILSE	NORTH HAMPTON	KLINGENBERGER, HEINRICH	NIGEL, KRESZENZ
* 9/15/2023	GRANT, CAROL J	PORTSMOUTH	BROWN, ABBOTT	LANE, ELEANOR
* 9/17/2023	PARKHURST, BARBARA J	MANCHESTER	FALKINGHAM, CLEO	FALKINGHAM, HAZEL
* 9/22/2023	ROBINSON, ELLEN-ANN THOMSON	SURF CITY, NC	THOMSON, JAMES	PLUFF, MARY
9/23/2023	MAHONEY, JOQUELINE	EXETER	REYNOLDS, JAMES	O'SULLIVAN, AGNES
9/26/2023	PECKHAM, CYNTHIA C	EXETER	CLEMEN, JOHN	ACKERSON, AMY
* 10/1/2023	ADAMS, NANCY R	MERRIMACK	RUST, WARREN	BURPEE, SARAH
10/7/2023	WESTON, CHARLES DAVID	NORTH HAMPTON	WESTON, CHARLES	HAELSON, HAZEL
* 10/13/2023	GARNETT, ANN MARIE	NEWBURYPORT, MA		
10/18/2023	DESROCHERS, DONALD REGINALD	PORTSMOUTH	DEROCHERS, EDMOND	PICARD, GRACE
10/24/2023	BULLOCK, PHYLLIS JEAN	HAMPTON	FORBES, WILLIAM	SMITH, LENA
* 10/30/2023	MAYER, ROBIN J			
* 11/1/2023	TIERNEY, LOIS W	HAMPTON	WARD, MERLIN	HOLLOPETER, ALINE
11/5/2023	FORREST, GEORGE NEWELL	NORTH HAMPTON	FORREST, ISIAH	PLUMMER, PRISCILLA

* Denotes information taken from burial permit

I certify that the above record are correct according to the best of my knowledge and belief.

Susan Buchanan, Town Clerk/Tax Collector

Deaths Recorded in the Town of North Hampton for the year Ending December 31, 2023

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
11/7/2023	BUSH JR, CLIFFORD LAWRENCE	PORTSMOUTH	BUSH SR, CLIFFORD	VAN WHY, HETTIE
* 11/21/2023	DAMIANOS, JOHN A	GLENVIEW IL	DAMIANOS, ARISTOTLE	PANAGOPOULOU, MARIA
* 11/23/2023	MASCI JR, PETER N	PORTSMOUTH	MASCI SR, PETER	COLE, KATHLEEN
11/26/2023	MCCUE, JULIETTE DORIS	DEERFIELD	GAUDETTE, NAPOLEON	DESLAURIERS, ALICE
12/5/2023	MARTIN, GLENN ALDEN	NORTH HAMPTON	MARTIN, LAURENCE	HOBBS, JOANNE
12/14/2023	GALLANT, CHARLES ALFRED	NORTH HAMPTON	GALLANT, ALFRED	DOWNES, SHIRLEY
12/18/2023	DAVID, BRIAN ROGER GREGORY	PORTSMOUTH	DAVIS, WARREN	ST CLAIR, HELEN
12/22/2023	FLEISCHER, JEFFREY ALAN	NORTH HAMPTON	FLEISCHER, ERWIN	HOFESCHMIDT, FRIEDA

* Denotes information taken from burial permit

I certify that the above record are correct according to the best of my knowledge and belief.

Susan Buchanan, Town Clerk/Tax Collector



TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Financial Statements
For the Year Ended June 30, 2023

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

To the Select Board
Town of North 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 the aggregate remaining fund information of the Town of North Hampton, New Hampshire (the Town), as of and for the year ended June 30, 2023, 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of North Hampton, New Hampshire 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

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 and for 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'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.

Auditors' Responsibility 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 auditors' 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 GAAS and *Government 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.

In performing an audit in accordance with GAAS and *Government 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'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'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the budgetary comparison for the General Fund, and certain pension and OPEB schedules be presented to supplement the basic financial statements. 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 evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2024 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Town's 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's internal control over financial reporting and compliance.

Marcum LLP

Andover, MA
January 10, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of North Hampton, New Hampshire (the Town), we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2023.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

The Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the

government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Reconciliations are provided to facilitate this comparison between governmental funds and governmental activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's programs.

Notes to Financial Statements

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

Required Supplementary Information

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

Financial Highlights

- As of the close of the current fiscal year, net position in governmental activities was \$12,067,932, a change of \$8,848 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$9,927,070, a change of \$3,657,600 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,452,928, a change of \$235,086 in comparison to the prior year.

Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior fiscal year.

	NET POSITION	
	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Assets		
Current and other assets	\$ 22,973,938	\$ 17,051,327
Capital assets	<u>24,163,719</u>	<u>17,452,817</u>
Total Assets	47,137,657	34,504,144
Deferred Outflows of Resources	1,944,138	2,086,783
Liabilities		
Current liabilities	2,733,314	846,090
Noncurrent liabilities	<u>23,417,825</u>	<u>13,507,444</u>
Total Liabilities	26,151,139	14,353,534
Deferred Inflows of Resources	10,862,724	10,178,309
Net Position		
Net investment in capital assets	15,167,033	12,908,346
Restricted	2,118,783	2,563,878
Unrestricted	<u>(5,217,884)</u>	<u>(3,413,140)</u>
Total Net Position	\$ <u>12,067,932</u>	\$ <u>12,059,084</u>

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. At the close of the most recent fiscal year, total net position was \$12,067,932, a change of \$8,848 in comparison to the prior year.

The largest portion of net position, \$15,167,033, reflects our investment in capital assets (e.g., land, buildings and improvements, machinery, equipment, and furnishings, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$2,118,783, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of \$(5,217,884), primarily resulting from unfunded pension and OPEB liabilities.

CHANGE IN NET POSITION

	Governmental <u>Activities</u>	
	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues:		
Charges for services	\$ 873,502	\$ 1,054,680
Operating grants and contributions	174,456	197,316
General revenues:		
Property taxes	5,305,298	6,009,164
Motor vehicle permits and fees	1,663,195	1,566,535
Grants and contributions not restricted to specific programs	988,321	560,474
Investment income	216,821	8,048
Other	<u>155,241</u>	<u>95,816</u>
Total Revenues	9,376,834	9,492,033
Expenses		
General government	2,105,859	1,991,162
Public safety	4,213,464	4,367,664
Highways and streets	1,313,500	1,323,175
Sanitation	141,980	128,746
Health and welfare	50,030	76,349
Culture and recreation	974,763	835,975
Conservation	5,802	6,899
Interest on long-term debt	<u>562,588</u>	<u>118,822</u>
Total Expenses	<u>9,367,986</u>	<u>8,848,792</u>
Change in Net Position	8,848	643,241
Net Position - Beginning of Year	<u>12,059,084</u>	<u>11,415,843</u>
Net Position - End of Year	<u>\$ 12,067,932</u>	<u>\$ 12,059,084</u>

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$8,848. Key elements of this change are as follows:

General Fund operating results	\$	(559,788)
Change in pension expense		88,563
Change in OPEB expense		266,575
Other		<u>213,498</u>
Total	\$	<u><u>8,848</u></u>

Financial Analysis of Funds

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

Governmental Funds

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

General Fund

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,452,928 while total fund balance was \$3,222,029. Unassigned fund balance increased by \$235,086 due to favorable budgetary results netted with an increase in nonspendable fund balance as a result of an increase in prepaid expenditures. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/23</u>	<u>6/30/22</u>	<u>Change</u>	General Fund Appropriations including <u>School & County</u>
Unassigned fund balance	\$ 1,452,928	\$ 1,217,842	\$ 235,086	5.97%
Total fund balance	\$ 3,222,029	\$ 3,781,817	\$ (559,788)	13.23%

The total fund balance of the General Fund changed by \$(559,788) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$	488,453
Expenditures less than budget		109,297
Use of fund balance - voted surplus		(930,274)
Library (component of General Fund) results		3,027
Other		<u>(230,291)</u>
Total	\$	<u><u>(559,788)</u></u>

Included in the total fund balance of the General Fund are the Town’s capital reserve accounts with the following balances:

Capital reserves	\$	<u>982,511</u>	\$	<u>1,148,542</u>	\$	<u>(166,031)</u>
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Safety Building Fund

The fund balance of the Safety Building Fund changed by \$4,662,479 primarily from unspent bond proceeds related to the design and construction of the new Safety Building.

Nonmajor Governmental Funds

The fund balance of nonmajor governmental funds changed by \$(445,091) primarily from the transfer of \$800,000 from the Fire Department Equipment and Apparatus Special Revenue Fund to the General Fund for the purpose of purchasing and equipping a new pumper truck.

General Fund Budgetary Highlights

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

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year-end amounted to \$24,163,719 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery, equipment, and furnishings, infrastructure, and construction in progress.

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

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

Long-Term Debt

At the end of the current fiscal year, total bonded debt and loans outstanding was \$12,410,841, all of which was backed by the full faith and credit of the Town.

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

Economic Factors and Next Year’s Budgets and Rates

The unassigned General Fund balance at the end of the 2023 fiscal year was \$1,452,928. The fund balance is used to support the irregular cash flow requirements of payments to the School, County, Village District, and State for taxes collected on behalf. Furthermore, the Select Board may appropriate unassigned fund balance to offset property taxes, make contributions to capital reserve funds or expendable trust funds, purchase one-time capital items, and for emergency purposes. The Town has identified significant activities or events, which will have an impact on future Town finances, including:

1. At the 2023 Annual Town Meeting the taxpayers approved a combined \$9,937,101 for its operating budget and other capital and financial articles, including \$355,000 in transfers from other funds to finance several warrant articles.
2. The State of New Hampshire’s responsibility for funding local education remains a subject of legislative debate and adjustment. Accordingly, the amount of state aid remains inconsistent and subject to annual fluctuation. The State’s 2023 fiscal year budget included a significant reduction in the amount to be raised through the Statewide Education Property Tax (SWEPT) by local governments. This provided one-time relief to the Town, however the amount to be raised through SWEPT is anticipated to return to historical levels in subsequent years.

3. Health insurance rates continue to increase significantly each year. To reduce the Town's exposure to these annual increases, at the beginning of the 2023 fiscal year the Town transitioned all employees to a high-deductible plan with lower premiums and higher deductibles than those plans previously offered. The Town currently receives its healthcare insurance from HealthTrust.

Requests for Information

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

Finance Director
North Hampton, New Hampshire
237A Atlantic Avenue
North Hampton, NH 03862

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Statement of Net Position

June 30, 2023

	<u>Governmental Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 18,981,577
Receivables, net of allowance for uncollectibles:	
Property taxes	3,307,709
Departmental, other, and user fees	91,153
Other assets	<u>593,499</u>
Total Current Assets	22,973,938
Noncurrent:	
Capital assets:	
Capital assets being depreciated, net of accumulated depreciation	13,164,966
Capital assets not being depreciated	<u>10,998,753</u>
Total Noncurrent Assets	<u>24,163,719</u>
Total Assets	47,137,657
Deferred Outflows of Resources	
Related to pension	1,871,873
Related to OPEB	<u>72,265</u>
Total Deferred Outflows of Resources	1,944,138

(continued)

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Statement of Net Position

June 30, 2023

(continued)		Governmental <u>Activities</u>
Liabilities		
Current:		
Accounts payable	\$ 2,154,112	
Accrued liabilities	426,304	
Due to other governments	2,672	
Other current liabilities	150,226	
Current portion of long-term liabilities:		
Bonds payable	402,656	
Notes payable	33,625	
Compensated absences liability	24,854	
Landfill liability	<u>22,816</u>	
Total Current Liabilities	3,217,265	
Noncurrent:		
Bonds payable, net of current portion	13,099,852	
Notes payable, net of current portion	46,811	
Compensated absences liability, net of current portion	223,688	
Landfill liability, net of current portion	91,255	
Net pension liability	7,672,773	
Net OPEB liability	<u>1,799,495</u>	
Total Noncurrent Liabilities	<u>22,933,874</u>	
Total Liabilities	26,151,139	
Deferred Inflows of Resources		
Related to pension	605,242	
Taxes collected in advance	7,071,796	
Taxes billed in advance	<u>3,185,686</u>	
Total Deferred Inflows of Resources	<u>10,862,724</u>	
Net Position		
Net investment in capital assets	15,167,033	
Restricted for:		
Grants and other statutory restrictions	1,443,505	
Permanent funds:		
Nonexpendable	503,644	
Expendable	171,634	
Unrestricted	<u>(5,217,884)</u>	
Total Net Position	<u>\$ 12,067,932</u>	

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Statement of Activities
For the Year Ended June 30, 2023

		Program Revenues		Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
General government	\$ 2,105,859	\$ 172,756	\$ -	\$ (1,933,103)
Public safety	4,213,464	353,663	70,244	(3,789,557)
Highways and streets	1,313,500	-	104,212	(1,209,288)
Sanitation	141,980	12,276	-	(129,704)
Health and welfare	50,030	-	-	(50,030)
Culture and recreation	974,763	334,807	-	(639,956)
Conservation	5,802	-	-	(5,802)
Interest on long-term debt	562,588	-	-	(562,588)
Total Governmental Activities	\$ 9,367,986	\$ 873,502	\$ 174,456	(8,320,028)
General Revenues				
Property taxes				5,305,298
Motor vehicle permits and fees				1,663,195
Grants and contributions not restricted to specific programs				988,321
Investment income				216,821
Other				155,241
Total General Revenues				8,328,876
Change in Net Position				8,848
Net Position				
Beginning of year				12,059,084
End of year				\$ 12,067,932

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
June 30, 2023

	General Fund	Safety Building Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and short-term investments	\$ 10,598,136	\$ 6,309,682	\$ 2,073,759	\$ 18,981,577
Receivables:				
Property taxes	3,307,709	-	-	3,307,709
User fees	-	-	79,811	79,811
Departmental and other	-	-	11,340	11,340
Due from other funds	2,560	-	59,570	62,130
Other assets	578,138	15,361	-	593,499
Total Assets	<u>\$ 14,486,543</u>	<u>\$ 6,325,043</u>	<u>\$ 2,224,480</u>	<u>\$ 23,036,066</u>
Liabilities				
Accounts payable	\$ 403,341	\$ 1,738,785	\$ 11,986	\$ 2,154,112
Accrued liabilities	212,744	-	-	212,744
Due to other funds	59,570	-	2,560	62,130
Due to other governments	2,672	-	-	2,672
Other liabilities	150,226	-	-	150,226
Total Liabilities	828,553	1,738,785	14,546	2,581,884
Deferred Inflows of Resources				
Unavailable revenues	3,364,165	-	91,151	3,455,316
Property tax collected in advance	7,071,796	-	-	7,071,796
Fund Balances				
Nonspendable	572,308	15,361	531,428	1,119,097
Restricted	178,423	4,570,897	1,587,355	6,336,675
Committed	982,511	-	-	982,511
Assigned	35,859	-	-	35,859
Unassigned	1,452,928	-	-	1,452,928
Total Fund Balances	<u>3,222,029</u>	<u>4,586,258</u>	<u>2,118,783</u>	<u>9,927,070</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14,486,543</u>	<u>\$ 6,325,043</u>	<u>\$ 2,224,480</u>	<u>\$ 23,036,066</u>

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
in the Statement of Net Position
June 30, 2023

Total Governmental Fund Balances	\$ 9,927,070
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	24,163,719
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	269,630
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(13,502,508)
Notes payable	(80,436)
Compensated absences liability	(248,542)
Landfill liability	(114,071)
Pension liability, net of related deferred inflows and outflows of resources	(6,406,142)
OPEB liability, net of related deferred inflows and outflows of resources	(1,727,230)
Accrued interest payable.	<u>(213,558)</u>
Net Position of Governmental Activities	<u>\$ 12,067,932</u>

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2023

	<u>General Fund</u>	<u>Safety Building Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Property taxes	\$ 6,805,115	\$ -	\$ -	\$ 6,805,115
Licenses and permits	1,663,195	-	-	1,663,195
Intergovernmental	1,162,777	-	-	1,162,777
Charges for services	60,728	-	723,990	784,718
Investment income	163,453	-	53,368	216,821
Other	159,540	-	78,675	238,215
	<u>10,014,808</u>	<u>-</u>	<u>856,033</u>	<u>10,870,841</u>
Total Revenues				
Expenditures				
Current:				
General government	1,731,630	-	151,657	1,883,287
Public safety	4,221,101	-	95,201	4,316,302
Highways and streets	1,095,266	-	-	1,095,266
Sanitation	164,796	-	-	164,796
Health and welfare	50,030	-	-	50,030
Culture and recreation	617,833	-	220,516	838,349
Conservation	5,802	-	-	5,802
Debt service	656,950	-	-	656,950
Capital outlay	2,864,938	4,645,486	-	7,510,424
	<u>11,408,346</u>	<u>4,645,486</u>	<u>467,374</u>	<u>16,521,206</u>
Total Expenditures				
Excess (deficiency of revenues)	(1,393,538)	(4,645,486)	388,659	(5,650,365)
Other Financing Sources (Uses)				
Bond proceeds	-	8,355,755	-	8,355,755
Bond premium	-	952,210	-	952,210
Transfers in	833,750	-	-	833,750
Transfers out	-	-	(833,750)	(833,750)
	<u>833,750</u>	<u>9,307,965</u>	<u>(833,750)</u>	<u>9,307,965</u>
Total Other Financing Sources (Uses)				
Changes in Fund Balances	(559,788)	4,662,479	(445,091)	3,657,600
Fund Balances, at Beginning of Year, as reclassified	<u>3,781,817</u>	<u>(76,221)</u>	<u>2,563,874</u>	<u>6,269,470</u>
Fund Balances, at End of Year	<u>\$ 3,222,029</u>	<u>\$ 4,586,258</u>	<u>\$ 2,118,783</u>	<u>\$ 9,927,070</u>

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds \$ 3,657,600

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	7,490,218
Depreciation	(779,315)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Issuance of bonds and related premium	(9,307,965)
Repayments of bonds	225,000
Repayment of notes	32,276

Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in deferred revenue. (1,637,258)

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:

Amortization of bond premium	12,216
Change in compensated absences liability	(30,002)
Change in landfill liability	22,816
Change in pension expense from GASB 68	88,563
Change in OPEB expense from GASB 75	266,575
Other	<u>(31,876)</u>

Change in Net Position of Governmental Activities \$ 8,848

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2023

	Custodial <u>Funds</u>
Assets	
Cash and short-term investments	\$ <u>893,580</u>
Total Assets	893,580
Net Position	
Restricted for other governments	<u>893,580</u>
Total Net Position	\$ <u><u>893,580</u></u>

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

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	<u>Custodial Funds</u>
Additions	
Gifts and contributions	\$ 61,052
Taxes collected for North Hampton School District	12,445,559
Taxes collected for County of Rockingham	1,156,484
Fees collected for State of New Hampshire	416,014
Investment income	<u>16,772</u>
Total Additions	14,095,881
Deductions	
General	19,985
Payments of taxes to North Hampton School District	12,445,559
Payments of taxes to County of Rockingham	1,156,484
Payments of fees to State of New Hampshire	<u>416,014</u>
Total Deductions	<u>14,038,042</u>
Change in Net Position	57,839
Restricted Net Position	
Beginning of year	<u>835,741</u>
End of year	<u><u>\$ 893,580</u></u>

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

NORTH HAMPTON, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of North Hampton, New Hampshire (the Town) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of significant policies of the Town:

Reporting Entity

The Town is a municipal corporation governed by an elected three-member Select Board. As required by GAAP, these financial statements present the Town and applicable component units for which the Town is considered to be financially accountable. In fiscal year 2023, it was determined that no entities met the component unit requirements of GASB 14 (as amended).

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The Town reports the following major governmental funds:

- The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Safety Building Fund* is used to account for bond proceeds and expenses related to the design and construction of the new Safety Building to house both the police and fire rescue departments.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary fund:

- The *Custodial Funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements.

Cash and Short-Term Investments

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

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

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

Interfund Receivables and Payables

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10-50
Machinery, equipment, and furniture	5-20
Road infrastructure	10-15
Vehicles	5-15

Compensated Absences

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

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.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The Town has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. This fund balance classification includes General Fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.
- *Restricted* represents amounts that are restricted by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes General Fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town’s highest level of decision-making authority. This fund balance classification includes General Fund encumbrances for non-lapsing special article appropriations approved at Town Meeting, capital reserve funds, and various special revenue funds.
- *Assigned* represents amounts that are constrained by the Town’s intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used to reduce the subsequent year’s tax rate.
- *Unassigned* represents amounts that are available to be spent in future periods and deficit governmental funds.

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

Net Position

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

Use of Estimates

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

2. Stewardship, Compliance, and Accountability

Budgetary Information

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

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

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

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

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

3. Deposits

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

As of June 30, 2023, none of the Town's bank balance of \$19,903,971 was exposed to custodial credit risk as uninsured and/or uncollateralized.

4. Property Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 8% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 12%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable at June 30, 2023 consisted of the following:

Real estate taxes	\$ 3,185,686
Tax liens	83,989
Deferred taxes	<u>94,490</u>
Gross property taxes	3,364,165
Allowance	<u>(56,456)</u>
Net	<u><u>\$ 3,307,709</u></u>

5. Taxes Collected for Others

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

6. Interfund Accounts

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The composition of interfund balances at June 30, 2023 was as follows:

<u>Governmental Funds</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 2,560	\$ 59,570
Nonmajor Governmental Funds:		
Ambulance operating	-	529
Fire equipment apparatus	30,723	-
IT fund	4,761	-
PEG TV	-	2,031
Police details	865	-
Recreation	<u>23,221</u>	<u>-</u>
Subtotal Nonmajor Governmental Funds	<u>59,570</u>	<u>2,560</u>
Total	<u><u>\$ 62,130</u></u>	<u><u>\$ 62,130</u></u>

Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is a schedule of major interfund transfers for fiscal year 2023:

<u>Governmental Funds:</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 833,750	\$ -
Nonmajor Governmental Funds:		
Police Details	-	33,750
Fire equipment apparatus	-	800,000
Subtotal Nonmajor Governmental Funds	<u>-</u>	<u>833,750</u>
Total	<u>\$ 833,750</u>	<u>\$ 833,750</u>

The Town's routine transfers include transfers made to move (1) unrestricted revenues or balances that have been collected or accumulated in the General Fund to other funds based on budgetary authorization, and (2) revenues from a fund that by statute or budgetary authority must collect them to funds that are required by statute or budgetary authority to expend them. The transfer of \$800,000 from the Fire Equipment and Apparatus Special Revenue Fund to the General Fund was for the purpose of purchasing and equipping a new pumper truck. The Fire Equipment and Apparatus Fund was created in 2013 to account for 85% of revenues from ambulance fees for the purpose of purchasing Fire Department equipment and apparatus. The new pumper truck replaced a 26-year-old secondary engine and the purchase included new, modern equipment such as hose, portable Jaws of Life, and rescue saws. The standard lifespan of fire engines is about 20 years.

7. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 7,693,937	\$ 1,628,613	\$ -	\$ 9,322,550
Machinery, equipment, and furnishings	4,755,034	1,027,817	-	5,782,851
Infrastructure	<u>3,604,706</u>	<u>436,682</u>	<u>-</u>	<u>4,041,388</u>
Total capital assets, being depreciated	16,053,677	3,093,112	-	19,146,789
Less accumulated depreciation for:				
Buildings and improvements	(1,974,080)	(193,667)	-	(2,167,747)
Machinery, equipment, and furnishings	(3,274,933)	(342,995)	-	(3,617,928)
Infrastructure	<u>(1,329,135)</u>	<u>(242,653)</u>	<u>-</u>	<u>(1,571,788)</u>
Total accumulated depreciation	<u>(6,578,148)</u>	<u>(779,315)</u>	<u>-</u>	<u>(7,357,463)</u>
Total capital assets, being depreciated, net	9,475,529	2,313,797	-	11,789,326
Capital assets, not being depreciated:				
Land	7,881,739	-	-	7,881,739
Construction in progress	<u>95,549</u>	<u>4,432,929</u>	<u>(35,824)</u>	<u>4,492,654</u>
Total capital assets, not being depreciated	<u>7,977,288</u>	<u>4,432,929</u>	<u>(35,824)</u>	<u>12,374,393</u>
Governmental activities capital assets, net	<u>\$ 17,452,817</u>	<u>\$ 6,746,726</u>	<u>\$ (35,824)</u>	<u>\$ 24,163,719</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities	
General government	\$ 90,262
Public safety	219,909
Highways and streets	333,824
Culture and recreation	<u>135,320</u>
Total governmental activities	<u>\$ 779,315</u>

8. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

9. Accounts Payable

Accounts payable represent fiscal year 2023 expenditures paid in fiscal year 2024.

10. Long-Term Debt

General Obligation Bonds and Loans

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The Town enters into loan agreements for the acquisition of vehicles and equipment.

General obligation bonds and loans outstanding were as follows at June 30, 2023:

	<u>Original Issue</u>	<u>Date of Issuance</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/23</u>
<u>General Obligation Bonds</u>					
Public offerings*					
Public works facility	\$ 741,800	2008	2028	4.0 - 5.0 %	\$ 250,000
Conservation land acquisition	2,254,000	2008	2037	4.0 - 5.0 %	1,445,000
General obligation bond	715,000	2012	2032	3.83%	385,000
General obligation bond Library	2,030,675	2021	2040	2.1 - 5.1%	1,894,650
Safety Building	8,355,755	2022	2051	4.1 - 5.1 %	<u>8,355,755</u>
Total General Obligation Bonds					<u>\$ 12,330,405</u>
<u>Notes</u>					
Direct borrowings					
John Deere Backhoe Loader	\$ 123,807	2021	2025	2.95%	\$ 47,387
Ford F-350	54,704	2022	2026	6.99%	<u>33,049</u>
Total Notes					<u>\$ 80,436</u>

*The Town utilizes the New Hampshire Municipal Bond Bank. All bonds outstanding at year-end were issued through the New Hampshire Municipal Bond Bank and are considered Public Offerings.

Future Debt Service

The annual payments to retire all general obligation bonds and loans outstanding as of June 30, 2023 are as follows:

General Obligation Bonds

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 357,605	\$ 549,652	\$ 907,257
2025	384,000	531,425	915,425
2026	403,400	517,171	920,571
2027	417,200	497,584	914,784
2028	440,600	476,285	916,885
2029-2033	2,182,400	2,079,537	4,261,937
2034-2038	2,340,800	1,583,690	3,924,490
2039-2043	1,932,300	1,163,252	3,095,552
2044-2048	1,936,200	750,736	2,686,936
2049-2052	<u>1,935,900</u>	<u>203,715</u>	<u>2,139,615</u>
Total General Obligation Bonds	\$ <u>12,330,405</u>	\$ <u>8,353,047</u>	\$ <u>20,683,452</u>

Notes

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 33,625	\$ 3,727	\$ 37,352
2025	35,043	2,310	37,353
2026	<u>11,768</u>	<u>823</u>	<u>12,591</u>
Total Notes	\$ <u>80,436</u>	\$ <u>6,860</u>	\$ <u>87,296</u>

The General Fund has been designated as the source to repay the general obligation bonds and loans outstanding as of June 30, 2023.

Changes in Long-Term Liabilities

During the year ended June 30, 2023, the following changes occurred in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Governmental Activities						
Bonds payable	\$ 4,199,650	\$ 8,355,755	\$ (225,000)	\$ 12,330,405	\$ (357,605)	\$ 11,972,800
Unamortized premium	<u>232,109</u>	<u>952,210</u>	<u>(12,216)</u>	<u>1,172,103</u>	<u>(45,051)</u>	<u>1,127,052</u>
Subtotal	4,431,759	9,307,965	(237,216)	13,502,508	(402,656)	13,099,852
Notes payable	112,712	-	(32,276)	80,436	(33,625)	46,811
Compensated absences liability	218,540	30,002	-	248,542	(24,854)	223,688
Landfill closure liability	136,887	-	(22,816)	114,071	(22,816)	91,255
Net pension liability	6,549,449	1,123,324	-	7,672,773	-	7,672,773
Net OPEB liability	<u>2,058,097</u>	<u>-</u>	<u>(258,602)</u>	<u>1,799,495</u>	<u>-</u>	<u>1,799,495</u>
Totals	\$ <u>13,507,444</u>	\$ <u>10,461,291</u>	\$ <u>(550,910)</u>	\$ <u>23,417,825</u>	\$ <u>(483,951)</u>	\$ <u>22,933,874</u>

11. Landfill Closure and Post-Closure Care Costs

State and federal laws and regulations require the Town to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure.

The \$114,071 reported as landfill post-closure care liability at June 30, 2023 represents the remaining estimated post-closure maintenance costs. These amounts are based on what it would cost to perform all post-closure care in 2023. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

12. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes. Unavailable revenues are reported in the governmental funds Balance Sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

13. Governmental Funds – Fund Balances

The Town’s fund balances at June 30, 2023 were comprised of the following:

	General Fund	Safety Building Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable				
Prepaid expenditures	\$ 572,308	\$ -	\$ -	\$ 572,308
Permanent funds	-	-	531,428	531,428
Safety Building	-	15,361	-	15,361
Total Nonspendable	572,308	15,361	531,428	1,119,097
Restricted				
Grants	32,724	-	-	32,724
Library	145,699	-	-	145,699
Agriculture commission	-	-	1,766	1,766
Ambulance operating	-	-	61,999	61,999
Conservation	-	-	303,045	303,045
Fire equipment apparatus	-	-	527,288	527,288
Heritage commission	-	-	26,737	26,737
Information internet technology	-	-	53,791	53,791
PEG television	-	-	143,791	143,791
Police details	-	-	34,904	34,904
Recreation	-	-	287,294	287,294
Sidewalk kids project	-	-	2,890	2,890
Candy fund	-	-	1,252	1,252
Hobbs	-	-	48,735	48,735
Permanent funds	-	-	93,863	93,863
Safety Building	-	4,570,897	-	4,570,897
Total Restricted	178,423	4,570,897	1,587,355	6,336,675
Committed				
Capital Reserves:				
Library building	4,284	-	-	4,284
Tennis court	28,820	-	-	28,820
Town buildings	196,080	-	-	196,080
Coakley	267,368	-	-	267,368
Document management	28,642	-	-	28,642
Health stabilization	187,272	-	-	187,272
Earned time settlement	54,460	-	-	54,460
Paramedic training	13,969	-	-	13,969
Revaluation	44,396	-	-	44,396
Municipal transportation	80,493	-	-	80,493
EPA stormwater	38,338	-	-	38,338
Radio management	30,695	-	-	30,695
Town land environmental remediation	21	-	-	21
Expendable trust	7,673	-	-	7,673
Total Committed	982,511	-	-	982,511
Assigned				
General government	4,811	-	-	4,811
Public safety	21,048	-	-	21,048
Conservation	10,000	-	-	10,000
Total Assigned	35,859	-	-	35,859
Unassigned				
General Fund	1,452,928	-	-	1,452,928
Total Unassigned	1,452,928	-	-	1,452,928
Total Fund Balance	\$ 3,222,029	\$ 4,586,258	\$ 2,118,783	\$ 9,927,070

14. New Hampshire Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS). The following pension disclosures for the New Hampshire Retirement System pension plan are based upon an actuarial valuation performed as of June 30, 2021, using a measurement date of June 30, 2022.

Plan Description

Full-time employees participate in the NHRS, a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. NHRS is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in NHRS. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The NHRS, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

Benefits Provided

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by

January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

Years of creditable service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
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%

Contributions

Plan members are required to contribute a percentage of their earnable compensation to the pension plan. Contribution rates are 7% for employees and teachers, 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 13.75% to 19.48% of covered compensation. The Town’s contribution to NHRS for the year ended June 30, 2023 was \$758,463, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS’ fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

At June 30, 2023, the Town reported a liability of \$7,672,773 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 June 30, 2021 rolled forward to June 30, 2022, utilizing procedures incorporating the actuarial valuation. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date of June 30, 2022, the Town’s proportion was 0.13376218%.

For the year ended June 30, 2023, the Town recognized pension expense of \$669,899. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 144,004	\$ 29,454
Changes of assumptions	408,130	-
Differences between projected and actual earnings on pension plan investments	290,788	-
Changes in proportion and differences between contributions and proportionate share of contributions	270,488	575,788
Contributions subsequent to the measurement date	<u>758,463</u>	<u>-</u>
Total	<u>\$ 1,871,873</u>	<u>\$ 605,242</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as pension expense in 2024. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pension will be recognized as a change in pension expense as follows:

<u>Year Ended June 30:</u>	
2024	\$ 238,574
2025	210,287
2026	(215,389)
2027	<u>274,696</u>
Total	<u>\$ 508,168</u>

Actuarial Assumptions

The total pension liability in the June 30, 2021 valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Wage inflation	2.75%, (2.25% for teachers)
Salary increases	5.40% average, including inflation
Investment rate of return	6.75%, net of investment expenses including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group 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.

Target Allocations

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

The following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long- Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	6.46%
Small/Mid Cap Equities	<u>7.50</u>	1.14%
Total domestic equities	30.00	
Int'l Equities (unhedged)	14.00	5.53%
Emerging Int'l Equities	<u>6.00</u>	2.37%
Total international equities	20.00	
Core US Fixed Income	<u>25.00</u>	3.60%
Total fixed income	25.00	
Private equity	10.00	8.85%
Private debt	<u>5.00</u>	7.25%
Total alternative investments	15.00	
Real estate	<u>10.00</u>	6.60%
Total	<u><u>100.00</u> %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan’s actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 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 one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
\$ 10,294,927	\$ 7,672,773	\$ 5,492,695

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued NHRS financial report.

15. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75), replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Town OPEB Plan

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of June 30, 2023.

General Information about the OPEB Plan

Plan Description

The Town indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the Town who participate in this single-employer plan pay 100% of the healthcare premiums to participate in the Town’s healthcare program. Since they are included in the same pool as active employees, the insurance rates are implicitly higher for current employees due to the age consideration. This increased rate is an implicit subsidy the Town pays for the retirees.

The Town’s OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided

The Town provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

Plan Membership

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	1
Active employees	<u>31</u>
Total	<u><u>32</u></u>

Funding Policy

The Town’s funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the alternative measurement method as of June 30, 2023, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative measurement method used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00% per year
Salary increases	5.40% average, including inflation
Discount rate	4.13%
Healthcare cost trend rates	6.00% as of 2023, decreasing to an ultimate rate of 2.00% in 8 years.
Retirees' share of benefit-related costs	100%

The discount rate was based on the long-term municipal bond rate at June 30, 2023.

Mortality rates were based on mortality tables at the National Center for Health Statistics. The 2021 United States Life Tables for Males and Females were used.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent experience study of the New Hampshire Retirement System.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.13%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Total OPEB Liability

The Town's total OPEB liability of \$1,143,771 was measured as of June 30, 2023, and was determined by the alternative method as of June 30, 2023.

Changes in the Total OPEB Liability

Balance, beginning of year	\$ 1,334,685
Changes for the year:	
Service cost	64,739
Interest	47,238
Changes in assumptions or other inputs	(214,461)
Benefit payments	<u>(88,430)</u>
Net Changes	<u>(190,914)</u>
Balance, end of year	<u>\$ 1,143,771</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.09% in 2022 to 4.13% in 2023. All other assumptions were the same as those used in the previous measurement.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% <u>Decrease</u>	Current Discount Rate	1% <u>Increase</u>
\$ 1,327,099	\$ 1,143,771	\$ 1,006,178

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% <u>Decrease</u>	Current Healthcare Cost Trend Rates	1% <u>Increase</u>
\$ 1,056,005	\$ 1,143,771	\$ 1,236,894

OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB

For the year ended June 30, 2023, the Town recognized an OPEB expense of \$26,354. At June 30, 2023, the Town did not have any deferred outflows or inflows of resources related to the total OPEB liability.

New Hampshire Retirement System Medical Subsidy Plan Description

General Information about the OPEB Plan

Plan Description

In addition to the Town's OPEB plan discussed above, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained by writing to them at 54 Regional Drive, Concord, NH 03301-8507 or from their website at <http://www.nhrs.org>.

Benefits Provided

The NHRS Medical Subsidy Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

- 1 Person - \$375.56
- 2 Person - \$751.12
- 1 Person Medicare Supplement - \$236.84
- 2 Person Medicare Supplement - \$473.68

Contributions

Pursuant to RSA 100-A:16,III, and the biennial actuarial valuation, funding for the medical subsidy payment is via the employer contribution rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of Earnable Compensation. The Town contributed 0.31% of gross payroll for Group I employees, 3.21% and 3.21% of gross payroll for Group II fire and police department members, respectively. Employees are not

required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

Actuarial Assumptions and Other Inputs

Actuarial assumptions are the same as the New Hampshire Retirement System footnote.

Net OPEB Liability, Expense, and Deferred Outflows and Inflows

The Town’s proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2022 was \$655,724, representing 0.17352342%.

For the year ended June 30, 2023, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$(5,188). At June 30, 2023, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual OPEB investment earnings	\$ 1,792	\$ -
Contributions after the measurement date	70,473	-
Total	<u>\$ 72,265</u>	<u>\$ -</u>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending June 30, 2024.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as an increase (decrease) in OPEB expense as follows:

<u>Year Ended June 30:</u>	
2024	\$ 298
2025	77
2026	(705)
2027	<u>2,122</u>
Total	<u>\$ 1,792</u>

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	\$ 711,900	\$ 655,724	\$ 606,799

Healthcare Cost Trend Rate

Healthcare cost trend rates are not applicable given that the benefits are fixed stipends.

Consolidation of Total OPEB Liabilities and Related Deferred Outflows and Inflows

The following consolidates the Town’s total OPEB liability and related deferred outflows/inflows, and the Town’s proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at June 30, 2023:

	<u>Total OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred Inflows of Resources</u>	<u>Total OPEB Expense</u>
Town OPEB Plan	\$ 1,143,771	\$ -	\$ -	\$ 26,354
Proportionate share of NHRS Medical Subsidy Plan	<u>655,724</u>	<u>72,265</u>	<u>-</u>	<u>(5,188)</u>
Total	<u>\$ 1,799,495</u>	<u>\$ 72,265</u>	<u>\$ -</u>	<u>\$ 21,166</u>

16. Commitments and Contingencies

Outstanding Legal Issues

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

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of

expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Abatements

There are several cases pending before the New Hampshire Superior Court and Bureau of Tax and Land Appeals in regard to alleged discrepancies in property assessments. According to the Town’s counsel, the probable outcome of these cases at the present time is indeterminable, although the Town expects such amounts, if any, to be immaterial.

Encumbrances

At year-end the Town’s General Fund had \$35,859 in encumbrances that will be honored in the next fiscal year.

17. Beginning Fund Balance Reclassification

The beginning (July 1, 2022) fund balance of governmental funds has been reclassified as follows:

Fund Basis Financial Statements:

	Safety Building Fund	Nonmajor Governmental Funds
As previously reported:	\$ -	\$ 2,487,653
Change in major funds	<u>(76,221)</u>	<u>76,221</u>
As reclassified	<u>\$ (76,221)</u>	<u>\$ 2,563,874</u>

18. Subsequent Events

Management has evaluated subsequent events through January 10, 2024, which is the date the financial statements were available to be issued.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Required Supplementary Information
 General Fund
 Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual
 For the Year Ended June 30, 2023
 (Unaudited)

	<u>Budgeted Amounts</u>			Variance with
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,566,127	\$ 6,566,127	\$ 6,861,571	\$ 295,444
Licenses and permits	1,583,010	1,583,010	1,663,195	80,185
Intergovernmental	980,948	980,948	980,937	(11)
Charges for services	30,035	30,035	25,263	(4,772)
Investment income	40,000	40,000	138,064	98,064
Other	<u>37,675</u>	<u>37,675</u>	<u>57,218</u>	<u>19,543</u>
Total Revenues	9,237,795	9,237,795	9,726,248	488,453
Expenditures				
General government	1,514,778	1,514,778	1,548,867	(34,089)
Public safety	4,325,737	4,325,737	4,186,652	139,085
Highways and streets	1,070,404	1,070,404	980,643	89,761
Sanitation	158,744	158,744	161,571	(2,827)
Health and welfare	67,000	67,000	50,030	16,970
Culture and recreation	76,427	76,427	82,529	(6,102)
Conservation	12,127	12,127	12,146	(19)
Debt service	647,219	647,219	656,950	(9,731)
Capital outlay	<u>2,771,191</u>	<u>2,771,191</u>	<u>2,854,942</u>	<u>(83,751)</u>
Total Expenditures	<u>10,643,627</u>	<u>10,643,627</u>	<u>10,534,330</u>	<u>109,297</u>
Excess (deficiency of revenues)	(1,405,832)	(1,405,832)	(808,082)	597,750
Other Financing Sources (Uses)				
Transfers in	1,013,750	1,013,750	1,013,750	-
Transfers out	(538,192)	(538,192)	(538,192)	-
Fund balance - voted surplus	<u>930,274</u>	<u>930,274</u>	<u>930,274</u>	-
Total Other Financing Sources (Uses)	<u>1,405,832</u>	<u>1,405,832</u>	<u>1,405,832</u>	-
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 597,750</u>	<u>\$ 597,750</u>

**Notes to Required Supplementary Information
for General Fund Budget**

Budgetary Basis

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

Budget/GAAP Reconciliation

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

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

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources/(Uses)</u>
GAAP Basis	\$ 10,014,808	\$ 11,408,346	\$ 833,750
Reverse beginning of year appropriation carryforwards from expenditures	-	(48,721)	-
Add end-of-year appropriation carryforwards to expenditures	-	35,859	-
To eliminate capital reserve activity	(60,816)	(131,847)	95,000
To eliminate library fund activity	(81,138)	(531,303)	(453,192)
To eliminate non-budgetary activity	<u>(146,606)</u>	<u>(198,004)</u>	<u>930,274</u>
Budgetary Basis	<u>\$ 9,726,248</u>	<u>\$ 10,534,330</u>	<u>\$ 1,405,832</u>

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability (GASB 68)
(Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Percentage of the Total Pension Liability
June 30, 2023	June 30, 2022	0.13376218%	\$7,672,773	\$ 3,002,490	255.55%	65.12%
June 30, 2022	June 30, 2021	0.14777908%	\$6,549,449	\$ 3,031,847	216.02%	72.22%
June 30, 2021	June 30, 2020	0.14028367%	\$8,972,755	\$ 2,955,844	303.56%	58.72%
June 30, 2020	June 30, 2019	0.13823493%	\$6,651,387	\$ 2,795,371	237.94%	65.59%
June 30, 2019	June 30, 2018	0.13888189%	\$6,687,444	\$ 2,712,950	246.50%	64.73%
June 30, 2018	June 30, 2017	0.14532733%	\$7,147,188	\$ 2,635,942	271.14%	62.66%
June 30, 2017	June 30, 2016	0.13602080%	\$7,233,036	\$ 2,453,285	294.83%	58.30%
June 30, 2016	June 30, 2015	0.13666659%	\$5,414,084	\$ 2,415,803	224.11%	65.47%
June 30, 2015	June 30, 2014	0.13595883%	\$5,103,331	\$ 2,320,089	219.96%	66.32%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Required Supplementary Information
 Schedule of Pension Contributions (GASB 68)
 (Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Contributions in Relation to the			Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
		Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency (Excess)			
June 30, 2023	June 30, 2022	\$ 758,463	\$ 758,463	\$ -	\$ 3,002,490	25.26%	
June 30, 2022	June 30, 2021	\$ 774,503	\$ 774,503	\$ -	\$ 3,008,791	25.74%	
June 30, 2021	June 30, 2020	\$ 667,360	\$ 667,360	\$ -	\$ 3,031,847	22.01%	
June 30, 2020	June 30, 2019	\$ 642,589	\$ 642,589	\$ -	\$ 2,955,844	21.74%	
June 30, 2019	June 30, 2018	\$ 596,007	\$ 596,007	\$ -	\$ 2,795,371	21.32%	
June 30, 2018	June 30, 2017	\$ 582,185	\$ 582,185	\$ -	\$ 2,712,950	21.46%	
June 30, 2017	June 30, 2016	\$ 532,397	\$ 532,397	\$ -	\$ 2,635,942	20.20%	
June 30, 2016	June 30, 2015	\$ 488,567	\$ 488,567	\$ -	\$ 2,453,285	19.91%	
June 30, 2015	June 30, 2014	\$ 458,671	\$ 458,671	\$ -	\$ 2,415,803	18.99%	

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See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Proportionate Share of the Net OPEB Liability and Contributions (GASB 75)
(Unaudited)

Schedule of Proportionate Share		New Hampshire Retirement System Medical Subsidy				
Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Net OPEB Liability
June 30, 2023	June 30, 2022	0.17352342%	\$655,724	\$ 3,002,491	21.84%	11.06%
June 30, 2022	June 30, 2021	0.18064674%	\$723,412	\$ 3,031,847	23.86%	11.06%
June 30, 2021	June 30, 2020	0.16941348%	\$741,538	\$ 2,955,844	25.09%	7.74%
June 30, 2020	June 30, 2019	0.17785540%	\$779,738	\$ 2,795,371	27.89%	7.75%
June 30, 2019	June 30, 2018	0.17936166%	\$821,200	\$ 2,712,950	30.27%	7.53%
June 30, 2018	June 30, 2017	0.12471722%	\$570,249	\$ 2,635,942	21.63%	7.91%
June 30, 2017	June 30, 2016	0.11491046%	\$556,288	\$ 2,453,285	22.68%	5.21%

Schedule of Contributions		New Hampshire Retirement System Medical Subsidy Contributions				
Fiscal Year	Measurement Date	Contractually Required Contribution	Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
June 30, 2023	June 30, 2022	\$70,472	\$70,472	\$ -	\$3,002,491	2.35%
June 30, 2022	June 30, 2021	\$73,069	\$73,069	\$ -	\$3,008,791	2.43%
June 30, 2021	June 30, 2020	\$85,112	\$85,112	\$ -	\$3,031,847	2.81%
June 30, 2020	June 30, 2019	\$81,271	\$81,271	\$ -	\$2,955,844	2.75%
June 30, 2019	June 30, 2018	\$84,727	\$84,727	\$ -	\$2,795,371	3.03%
June 30, 2018	June 30, 2017	\$83,230	\$83,230	\$ -	\$2,712,950	3.07%
June 30, 2017	June 30, 2016	\$73,920	\$73,920	\$ -	\$2,635,942	2.80%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Changes in the Total OPEB Liability and Contributions (GASB 75)
(Unaudited)

North Hampton OPEB Plan

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service cost	\$ 64,739	\$ 83,752	\$ 62,990	\$ 131,608	\$ 123,134	\$ 111,484
Interest on unfunded liability - time value of money	47,238	54,589	16,108	20,084	25,313	53,915
Other	(1,998)	(412,019)	(88,005)	-	-	-
Changes in other inputs	(204,772)	202,729	16,777	-	-	-
Changes of assumptions	(7,691)	677,766	105,925	(10,060)	(742,340)	(317,478)
Benefit payments, including refunds of member contributions	<u>(88,430)</u>	<u>(111,089)</u>	<u>(94,611)</u>	<u>(130,573)</u>	<u>(111,859)</u>	<u>(154,483)</u>
Net change in total OPEB liability	(190,914)	495,728	19,184	11,059	(705,752)	(306,562)
Total OPEB liability - beginning	1,334,685	838,957	819,773	808,714	1,514,466	1,821,028
Total OPEB liability - ending	<u>\$ 1,143,771</u>	<u>\$ 1,334,685</u>	<u>\$ 838,957</u>	<u>\$ 819,773</u>	<u>\$ 808,714</u>	<u>\$ 1,514,466</u>

The above does not include the New Hampshire Retirement System Medical Subsidy.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

NORTH HAMPTON ANNUAL REPORT
INCORPORATED 1742



FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

NORTH HAMPTON, NEW HAMPSHIRE

ANNUAL REPORT 2023

WWW.NORTHHAMPTON-NH.GOV

- EMERGENCY NUMBERS -

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

- TELEPHONE DIRECTORY -

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

- HOURS OPEN TO THE PUBLIC -

Town Offices 7:00 a.m. - 4:00 p.m. Monday through Thursday
8:00 a.m. - 12:00 p.m. Friday

Town Clerk/Tax Collector 8:30 a.m. -6:00 p.m. Monday
8:30 a.m. - 3:00 p.m. Tuesday, Wednesday, Thursday
8:30 a.m. -12:00 p.m. Friday

Public Library 9:30 a.m. - 5:00 p.m. Monday and Friday
9:30 a.m. - 7:00 p.m. Tuesday, Wednesday, Thursday
9:30 a.m. - 2:00 p.m. Saturday

Recycling Center 8:00 a.m. - 12:00 p.m. Wednesday and Saturday
1:00 p.m. - 5:00 p.m.

Brush Dump April - November Saturday
8:00 a.m. - 12:00 p.m.
1:00 p.m. - 5:00 p.m.

- MEETING SCHEDULES -

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

WEBSITE www.northhampton-nh.gov

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	9:30 a.m. – 2:00 p.m.	Saturday
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