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350 YEARS



1987 ANNUAL REPORT

For The Year Ending
December 31, 1987

University of New Hampshire
Library

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INFORMATION DIRECTORY

FOR ANSWERS ON:	CALL THE:	
Administration	Town Manager	926-6766
Assessments	Assessor	926-6766
Bills & Accounts	Town Manager	926-6766
Births & Deaths	Town Clerk	926-6766
Building, Plumbing & Electric Permits ..	Building Inspector	926-6766
Certificate of Occupancy	Building Inspector	926-6766
Dogs - Licenses	Town Clerk	926-6766
Dogs - At Large	Police Department	926-3334
Elections, Voter Registration	Town Clerk	926-6766
Fire (Prevention & Routine)	Fire Department	926-3316
Health - Complaints & Inspections	Health Officer	926-6766
High Street Cemetery		926-6659
Library	Lane Memorial Library ..	926-3368
Motor Vehicle:		
Registration & Licenses	Town Clerk	926-6766
Police (Routine)	Police Department	926-3333
Recreation	Recreation Center	926-3932
Refuse Collection	Public Works Dept	926-3202
Schools	Superintendent	926-8992
Sewers - Inspection & Plug Ups	Public Works Dept.....	926-4402
Snow Removal	Public Works Dept.....	926-3202
Street & Sidewalk Maintenance	Public Works Dept.....	926-3202
Taxes (Real Estate & Resident)	Tax Collector	926-6766
Welfare & Relief	Town Manager	926-6766
Zoning	Building Inspector	926-6766

HOURS OPEN TO THE PUBLIC

Town Offices - Weekdays	9 a.m. - Noon - 1:00 p.m. - 5:00 p.m.
School Offices - Weekdays	8:00 a.m. - 4:30 p.m.
Lane Library - (all year)	
Monday - Thursday	9:00 a.m. - 8:00 p.m.
Friday & Saturday	9:00 a.m. - 5:00 p.m.
Closed Holidays	
Town Dump	As Posted

Town of Hampton



350th Annual Report
for the
Fiscal Year
Ended December 31, 1987




Dedication

The 1987 Hampton Annual Report is dedicated to Town Moderator H. Alfred Casassa in recognition and appreciation of his outstanding service for the past twenty years (1967 through 1988). During this period of time he has conducted the town meetings and elections with efficiency, impartiality and a touch of wit. He evidenced a belief that the town meeting exists to serve the people and meetings were conducted in a straightforward and understandable manner.

Among other areas of community service, Attorney Casassa has served this town as Judge of the Hampton District Court from 1972 to 1980 and as Chairman and Member of the Hampton Planning Board from 1961 to 1972.

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HAMPTON TOWN OFFICIALS 1987

OFFICE	ELECTED OFFICIALS	TERM EXPIRES
Town Moderator	H. Alfred Casassa	1988
Selectmen	Dona R. Janetos (Chairman)	1988
	Ansel W. Palmer (Vice-Chairman)	1989
	Glyn P. Eastman	1990
	John R. Walker	1988
	John J. Lessard	1990
Town Clerk	Jane Kelley	1989
Collector of Taxes	Lewis W. Brown	1988
Treasurer	Wilson P. Dennett	1988
Trustee of Trust Funds	Arthur J. Moody	1990
	Robert V. Lessard	1989
	John J. Kelley, Sr.	1988
Planning Board	Daniel E. Coughlin (Chairman)	1990
	Frank Chiaramitaro (Vice-Chairman)	1989
	Jane Cameron (Clerk)	1988
	Peter B. Olney	1990
	Ray A. Whitcomb	1988
	Owen G. Carter	1989
	Gerald A. McConnell (Alt.)	1988
	Richard Pouliot (Alt.)	1988
	John R. Walker - Selectman	
Library Trustees	Barbara Reger-Ryan	1988
	Martha Williams	1988
	Dorothy M. Little	1989
	Arthur J. Moody	1989
	Catherine B. Anderson	1990
	Judith B. Straw	1990
Municipal Budget Committee	Mary-Louise Woolsey (Chairman)	1988
	Elizabeth Weinhold (Vice-Chairman)	1990
	Sandra Nickerson (Clerk)	1988
	Paul R. Nersesian (resigned)	1989
	Ellen D. Goethel	1988

	John J. Nickerson	1988
	Leroy Charles Thayer	1989
	Sharlene E. Hurst	1989
	James D. Hamilton (resigned)	1989
	Charles Burlington	1990
	Lee E. Hurst III	1990
	Kenneth W. Malcolm	1990
	Sheila Francoeur	1988
	Robert Casazza	1988
	John J. Lessard - Selectman	
	Terry Sullivan - Village Precinct	
	Cathi Mark - Hampton School Board	
Cemetery Trustees	Ronald A. Remick	1988
	Roland W. Paige	1989
	Walter L. Davis, Jr.	1990
Supervisors of the Checklist	Carol N. McCarthy	1988
	Minnie E. Philbrook (resigned)	1990
	Charlotte K. Preston	1992
Charter Commission	Louisa K. Woodman (Chairman)	
	Raymond E. Alie	
	K. Melody Dahl Gabriel	
	Peter Janetos	
	Robert V. Lessard	
	Ashton J. Norton	
	Jon Williams	
	Mary-Louise Woolsey	
	Glyn P. Eastman	
Representatives to the General Court	Beverly A. Hollingworth	1988
	Kenneth W. Malcolm	1988
	Ednapearl F. Parr	1988
	E. Jane Walker	1988
State Senator	Robert F. Preston	1988

APPOINTED OFFICIALS

Town Manager	Philip G. Richards
Police Chief	Robert E. Mark
Fire Chief	Anthony H. Kuncho (resigned) William H. Sullivan

Public Works John R. Hangen - Director
 James R. Smith - Operations Director

Civil Defense
Director Phillip G. Richards

Assessor Andrew L. Blais (resigned)
 Gregory A. Heyn

Building Inspector Ray Hutchinson
 Neal D. Gadway -
 Assistant Building Inspector

Welfare Officer Carolyn Brewster

COMMITTEE APPOINTMENTS

Conservation Commission	Peter E. Tilton, Jr. (Chairman)	1989
	Irene C. Palmer (Vice-Chairman)	1989
	Nelson B. Grant	1989
	Claire Dumaine	1988
	Sarah M. Lawrence	1988
	William H. Barkley (resigned)	1990
	James H. Clifford	1990
	Steven M. Joyce	1990
	Rev. Robert W. Golledge (Alt.)	1991
Sheila Young (Alt.)	1991	
Mosquito Control Commission	Ruth Stimson	1990
	Ann Kaiser	1989
	Steven E. Bauer	1988
Zoning Board of Adjustment	Henry J. Stonie (Chairman)	1988
	Kevin A. Lonergan	1988
	Wendell Ring, Jr.	1989
	Richard W. True	1989
	Curtis G. McCrady	1990
	George Cagliuso (Alt.)	1990
	Ralph Colliander (Alt.)	1990
	Martha Williams (Alt.)	1989
	William Hayes (Alt.)	1988
Henry St. Germain (Alt.)	1990	

Municipal Records Committee	Arthur J. Moody (Chairman)	
	Helen W. Hayden	
	William Teschek	
	Laura MacLean	
	Helen Hobbs	
	Harold Fernald	
	Jane Kelley	
Shade Tree Commission	Virginia Blake	1988
	Susan E. Tremblay	1989
	Roland Paige	1990
Highway Safety Commission	Roger Syphers (Chairman)	1989
	John J. Kelley	1989
	William Stickney	1989
	Peggy Williams	1990
	Kenneth Hollingworth	1990
Real Estate Commission	Seth M. Junkins	1988
	Peter Janetos	1990
	John S. Vogt	1991
	Raymond Alie	1992
Recreation Advisory Council	Sue Gatto DeMarco	1988
	Paul Buell	1988
	Jane Cameron	1988
	Eleanor Dawson	1988
	Ramona Fraser	1988
	Andrea Heyn	1988
	George Grimbilas	1988
	Charles Hodson	1988
	Marcia Hodson	1988
	Pamela Rush	1989
	Kristen Tanzer	1988
	Richard Walsh	1989
	Sally Hersom	1988
Gloria Auger	1988	
	Glyn Eastman - Selectman	

Industrial	George E. Wall (Chairman)	1991
Development	Robert Harrold	1988
Commission	Stephen Ells	1990

350th Anniversary Committee	William C. Wilson (Chairman)
	David F. Colt (Vice-Chairman)
	Glyn P. Eastman (Treas.-Selectman)
	Bertha R. Newman (Secretary)
	Harold E. Fernald, Jr.
	Sarah M. Lawrence
	Gerald A. McConnell

Recreation/ Community Center Study Committee	George Grimbalas (Chairman)
	Arthur Brady (Co-Chairman)
	Michael Edgar (Co-Chairman)
	Christine Baker
	Ralph Colliander
	Eleanor Dawson
	Glyn Eastman
	George Hardardt
	Richard Walsh
Peter W. Burness	

HAMPTON PRECINCT OFFICIALS

Precinct Moderator	Brian Doherty	1988
Precinct Treasurer	Kenneth Keaney	1988
Precinct Clerk	Sandra Colley	1988
Hampton Beach Village District Commissioners	David J. Witham	1989
	Terry Sullivan	1988
	Mary Loughlin	1990

HAMPTON TOWN MEETING

Hampton, New Hampshire

March 10, 1987

The Annual Town Meeting for the Town of Hampton, New Hampshire was called to order on March 10, 1987 at 8:00 a.m. by Moderator, the Honorable H. Alfred Casassa, at the uptown fire station.

The Moderator read the Warrant as follows: "To the Inhabitants of the Town of Hampton in the County of Rockingham, said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Uptown Fire Station on Winnacunnet Road on Tuesday, the tenth day of March, 1987 at eight o'clock in the forenoon to act upon the following subjects: Articles 1 through Article 15.

Pursuant to the action in Article 16 in the 1973 Town Warrant, the Board of Selectmen has set Saturday, March 14, 1987 at ten o'clock in the forenoon at the Winnacunnet High School Auditorium for the second session of the Annual Town Meeting to act upon the following subjects: Article 16 through Article 43."

Article 1: To choose by nonpartisan ballot:

- Two (2) Selectmen for three (3) years;
- One (1) Trustee of the Trust Funds for three (3) years;
- One (1) Treasurer for one (1) year;
- Two (2) Library Trustees for three (3) years;
- One (1) Cemetery Trustee for three (3) years;
- Two (2) Members of the Planning Board for three (3) years;
- and
- Four (4) Members of the Municipal Budget Committee for three (3) years.

The results of the election were as follows:

Selectman for Three Years

Lenell Digiovanni	401
Judith A. Doyle	727
Glyn P. Eastman	844*
Wayne S. Ketchum	287
John J. Lessard	967*

Trustee of the Trust Funds for Three Years	
Arthur J. Moody	1384*
Treasurer for One Year	
Wilson P. Dennett	1478*
Library Trustee for Three Years	
Catherine B. Anderson	988*
Jeremiah J. Lonergan	704
Judith B. Straw	871*
Cemetery Trustee for Three Years	
Walter L. Davis, Jr.	1363*
Planning Board Member for Three Years	
Daniel E. Coughlin	1175*
Peter B. Olney	885*
Richard Savastano	542
Municipal Budget Committee for Three Years	
Charles Burlington	848*
Lee E. Hurst III	645*
R. Noel Livingstone	580
Kenneth W. Malcolm	1032*
Richard E. Pouliot	471
Elizabeth H. Weinhold	1161*

Article 2: Shall we adopt the provisions of RSA 72:1-c which authorize any town or city to elect not to assess, levy and collect a resident tax?

YES: 998 NO: 362

Article 3: Shall a charter commission be established for the purpose of revising the municipal charter or establishing a new municipal charter?

YES: 942 NO: 369

Article 4: Charter Commission Members - vote for not more than six (6).

Allen R. Bridle	492
Paul E. Buell	420
Ralph T. Colliander	228
K. Melody Dahl	649*
James F. Fallon	367
Sharleene P. Hurst	170
Peter Janetos	640*
Anthony H. Kuncho	363
David E. Lang, Jr.	231
Robert V. Lessard	684*
Michael McCarthy	413
Kenneth D. Murphy	139
Ashton J. Norton	655*
Ruth G. Stimson	498
Leroy Charles Thayer	194
Susan E. Tremblay	459
Louisa K. Woodman	644*
Mary-Louise Woolsey	514*

Article 5: Are you in favor of the Adoption of Amendment No. 1 as proposed by the Hampton Planning Board for the Town of Hampton Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO AMEND the Zoning Ordinance by adopting the following changes as required to maintain eligibility to participate in the National Flood Insurance Program. (See complete article, Town Clerk file.)

YES: 818 NO. 420

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

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Ordinance by amending the definition of ACCESSORY BUILDINGS AND USES contained in Article 1.6.1 to read as follows:

ACCESSORY USE: A use which is occasioned by the principal use but subordinate to it and customarily associated with the principal use.

YES: 782 NO: 449

Article 7: Are you in favor of the adoption of Amendment III as proposed by the Planning Board for the Town of Hampton Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Ordinance by amending the definition of DWELLING UNIT contained in Article 1.6.2 to read as follows:

DWELLING UNIT: Any building or portion thereof, containing no less than 330 square feet of floor space, occupied, or designed or intended to be occupied, in whole or in part, by one or more individuals residing together, either permanently or transiently, containing or having access to living, cooking, sanitary and sleeping facilities.

YES: 830 NO: 431

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

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Ordinance by deleting the definition of MOBILE HOME contained in Article 1.6.6 and add a new definition, MANUFACTURED HOME as follows:

MANUFACTURED HOME: A structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For Flood Plain Management purposes the term MANUFACTURED HOME also includes park trailers, travel trailers, and other similar vehicles placed on a site for greater than 180 consecutive days.

Note: The adoption of this amendment would serve to change all references to MOBILE HOME within the Zoning Ordinance to MANUFACTURED HOME.

YES: 820 NO: 476

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

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Ordinance by amending the definition of FRONTAGE contained in Article 1.6.18 to read as follows:

FRONTAGE: The length of the lot bordering on and providing access to a public right of way. Footage requirements specified in Article IV of this Ordinance shall be contiguous.

YES: 801 NO: 404

Article 10: Are you in favor of the adoption of Amendment No. VI as proposed by the Planning Board for the Town of Hampton Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend Article III, USE REGULATIONS, by removing the following permitted uses from the GENERAL (G) zone:

1. Garages, parking lots and filling stations, provided that no new filling station be located within a radius of 1,000 feet of an existing station. A filling station is defined as an area of land with structures thereon that is used for the sale of gasoline, diesel oil for motor vehicles, fuel, oil, and other lubricating materials. (Section 3.26)
2. The manufacturing, storage, processing of, sale of the use of materials classified or deemed hazardous. (Section 3.38)

YES: 890 NO: 407

Article 11: Are you in favor of the adoption of Amendment No. VII as proposed by the Planning Board for the Town of Hampton Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend Article IV of the Zoning Ordinance, DIMENSIONAL REQUIREMENTS, by amending Article 4.1 to read as follows:

MINIMUM LOT AREA: 87,120 square feet in RESIDENCE AA ZONE. (Currently 43,560 square feet).

YES: 650 NO: 690

Article 12: Are you in favor of the adoption of Amendment No. VIII as proposed by the Planning Board for the Town of Hampton Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend Article IV of the Zoning Ordinance, DIMENSIONAL REQUIREMENTS, by amending the requirements for the GENERAL (G) zone as follows:

1. Change MINIMUM LOT AREA requirement from zero to 15,000 sq. ft. (Sec.-4.1)
2. Change MINIMUM LOT AREA PER DWELLING UNIT requirement from 3,000 square feet to 15,000 square feet. (Sec. 4.1.1)
3. Change MINIMUM LOT WIDTH requirement from zero to 125 feet. (Sec. 4.3)
4. Change MAXIMUM STORIES/FT. requirement from 0/50' to 3/35'. (Sec. 4.4)
5. Change MINIMUM FRONT SETBACK requirement from zero to 10'. (Sec. 4.5.1)
6. Change MINIMUM SIDE SETBACK requirement from 4' to 7'. (Sec. 4.5.2)
7. Change MINIMUM REAR SETBACK requirement from 4' to 7'. (Sec. 4.5.3)
8. Change MINIMUM SQUARE FOOTAGE PER DWELLING UNIT requirement from 400 square feet to 500 square feet. (Sec. 4.6)

YES: 746 NO: 524

Article 13: Are you in favor of the adoption of Amendment No IX as proposed by the Planning Board for the Town of Hampton Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend Article 6.3, PARKING REQUIREMENTS, section 6.3.3, to read as follows:

Professional, general office or service use: At least one space per 200 square feet. At site plan review or use change request, Planning Board may require more spaces, up to one per 50 square feet.

YES: 854 NO: 406

Article 14: Are you in favor of the adoption of Amendment No. X as proposed by petition of the voters for the Town of Hampton as follows:

We, the undersigned, being legal voters in the Town of Hampton, hereby petition the Hampton Board of Selectmen to place the following Article on the Hampton Town Warrant for the Annual Town Meeting to be held in March, 1987.

TO SEE IF THE TOWN WILL VOTE TO AMEND the zoning map and zoning ordinance of the Town of Hampton by rezoning to General (g) use, that portion of the area presently zoned for Industrial (I) use bounded and described as follows:

Located 500' southerly of the southerly sideline of Towle Farm Road and further described as follows: (See copy deed description, Town Clerk file).

(Recommended by the Hampton Planning Board)

YES: 770 NO: 495

Article 15: Are you in favor of the Adoption of Amendment No. XI as proposed by petition of the voters for the Town of Hampton as follows:

We, the undersigned, being legal voters in the Town of Hampton, hereby petition the Hampton Board of Selectmen to place the following Article on the Hampton Town Warrant for the Annual Town Meeting to be held in March, 1987.

TO SEE IF THE TOWN WILL VOTE TO AMEND the zoning map and zoning ordinance of the Town of Hampton by rezoning to Industrial (I) use, that portion of the area presently zoned for Residence A (RA) use bounded and described as follows:

Located on the southerly side of Towle Farm Road and further described as follows: (See deed description, Town Clerk file).

YES: 736 NO: 554

Moderator, Honorable H. Alfred Casassa, called the second session of the 1987 Annual Town Meeting to order at 10:00 a.m., Saturday, March 14, 1987 in the Winnacunnet High School Cafetorium.

The Reverend Steven Bowden delivered invocation and George Hardardt led the Pledge of Allegiance to the Flag.

Moderator Casassa introduced the head table, Jane Kelley, Town Clerk; Mary-Louise Woolsey, Chairman of the Municipal Budget Committee; John McEachern, Town Counsel; Philip

Richards, Town Manager; Anthony Kuncho, Fire Chief; Robert Mark, Police Chief; John Hangen, Director of Public Works; Selectmen Ashton Norton, Ansell Palmer, John Walker, Dona Janetos, and Chairman Glyn Eastman.

Moderator Casassa outlined the rules of procedure he intended to follow for the Town Meeting.

Article 16. The undersigned legal voters of the Town of Hampton respectfully request that the following item be placed in the Town Warrant for consideration at the Annual Town Meeting to be held on the second Tuesday of March, 1987:

(a) To see if the Town will raise and appropriate the sum of \$2,950,000.00 dollars for the purpose of building and equipping a Community Center in accordance with the report and recommendations submitted by the Recreational Facilities Study Committee to the Board of Selectmen for their November 10, 1986 meeting, said sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$2,950,000.00 under and in compliance with the provisions of the Municipal Finance Act (N.H.R.S.A. 33:1-18 et. seq. as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereof, and to take such other actions as may be necessary to effect the issuance, negotiation, sale, and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton.

(b) To allow the Selectmen to apply for and accept any such monies which may become available through state or federal grants and/or private sources.

(NOT recommended by the Budget Committee)

MOVED: Arthur Brady

SECONDED: Glyn Eastman

Arthur Brady MOVED TO INDEFINITELY POSTPONE Article 16, seconded by Glyn Eastman.

The Motion passed and Article 16 was indefinitely postponed.

Article 17. To see if the Town will vote to raise and appropriate a sum of \$705,000. for the purchase of the following equipment, starting the closure of the Town's existing landfill, and providing a maintenance garage for the Town's vehicles.

These facilities and equipment will be used by our Department of Public Works to more efficiently perform their ever increasing work load required by our growing Town and future solid waste needs. The expenditure of the \$705,000. will be for:

1. D6 Bulldozer (landfill)	\$120,000.
2. 10-wheel Dump Truck (Sewer)	80,000.
3. Crawler Backhoe (equal to Cat 215) w/20-Ton Trailer	99,000.
4. Truck w/Mounted Catch Basin Cleaning Unit	65,000.
5. 14-yard Dump Truck (Closure Plan)	80,000.
6. Acquisition of land including survey and engineering expenses	125,000.
7. Maintenance Garage	135,700.

Such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$705,000. under and in compliance with provisions of the Municipal Finance Act (N.H.R.S.A. 33.1 et. seq. as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton, and to allow the Selectmen to expend such monies as become available from any income derived from temporary investment of the bond proceeds and pass any vote relating thereto for the above purposes.

(Recommended by the Budget Committee)

MOVED: Ansell Palmer

SECONDED: Dona Janetos

The polls were opened at 10:25 a.m.; closed at 11:30 a.m.

Two-thirds majority required in the affirmative for passage.

YES: 165 NO: 101

ARTICLE 17 FAILED.

Article 18. To see if the Town will vote to:

- (A) Appropriate the sum of One Hundred Sixty-five Thousand (\$165,000.00) dollars to purchase a new Tanker/Pumper to replace the existing 1979 Maxim Pumper, Engine No. 2, which is no longer a reliable piece of apparatus.

- (B) Authorize the Selectmen to issue and sell such bonds or notes and determine the rate of interest to be paid thereon as may be necessary to effect issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton, New Hampshire.
- (C) Authorize the Selectmen to enter into agreements and contracts to take other action necessary to purchase said fire truck and to apply for and to accept State or Federal grants in aid of such project.
- (D) Any other action in connection with the foregoing matters or any one of them.

With passage of this Article, the new pumper will be ordered this year with expected delivery in 1988.

(Recommended by the Budget Committee)

MOVED: Ansell Parker

SECONDED: Robert Mark

The polls were opened at 11:05 a.m.; closed at 12:05 p.m.

Two-thirds majority required in the affirmative for passage.

YES: 241 NO: 47

ARTICLE 18 PASSED

Article 19. To see if the Town will vote to accept the Budget as submitted by the Municipal Budget Committee and to raise and appropriate the sum of \$9,284,812.00

MOVED: Mary-Louise Woolsey

SECONDED: Elizabeth Weinhold

Mary-Louise Woolsey announced there would be another Special Town Meeting to address the contract employees' salary increase.

AMENDMENT: William Wilson

SECONDED: Joseph Hurley

"To add \$20,000.00 to the operating budget under Culture and Recreation to restore monies approved by the Selectmen for the 350th anniversary." The Wilson Amendment was PASSED.

AMENDMENT: Ansell Palmer

SECONDED: Dona Janetos

“To add \$604,700.00 to the operating budget for the Public Works Department.”

Gerry Dignam MOVED THE QUESTION.

SECONDED: S. Margaret Lawrence

Vote to move the question PASSED.

The Palmer Amendment FAILED.

AMENDMENT: Ansell Palmer

SECONDED: Robert Lessard

“To add \$70,000.00 to vehicle maintenance.”

The Palmer Amendment FAILED.

AMENDMENT: Daniel Coughlin

SECONDED: Elizabeth Weinhold

“To restore \$11,000.00 to the Fire Department Account for an Assistant Fire Prevention Officer.”

The Coughlin Amendment PASSED.

AMENDMENT: Jerry McConnell

SECONDED: Daniel Coughlin

“To add \$1,000.00 for Patriotic Purposes in the Memorial Day Account for the Hampton Bicentennial Commission on the U.S. Constitution.”

The McConnell Amendment PASSED.

AMENDMENT: Robert Lessard

SECONDED: Robert Ross

“To add \$65,000.00 to the Public Works Department for a truck with mounted catch basin cleaning unit.”

A counted vote was taken and the Amendment PASSED.

YES: 81 NO: 72

AMENDMENT: John Walker

SECONDED: Dona Janetos

“To add \$135,700.00 to the Public Works budget for the maintenance garage.”

The Walker Amendment PASSED.

AMENDMENT: Mary-Louise Woolsey

SECONDED: Sandra Nickerson

“To reduce the operating budget by \$38,000.00 in the Public Works Budget.”

The Woolsey Amendment PASSED.

AMENDMENT: Victor DeMarco

SECONDED: David Lang, Jr.

“To add \$115,000.00 to the Police Account.”

Mac Hamilton MOVED THE QUESTION.

SECONDED: William Herlihy

Vote to move the question PASSED.

In a counted vote the DeMarco Amendment PASSED.

YES: 100 NO: 90

AMENDMENT: Mary-Louise Woolsey

SECONDED: David Lang, Jr.

“To add \$23,100.00 to the operating budget.”

The Woolsey Amendment FAILED.

AMENDMENT: Dona Janetos

SECONDED: Glyn Eastman

“To add \$206,100.00 to the operating budget.”

Gerald Dignam MOVED THE QUESTION.

SECONDED: John Nickerson

Vote to move the question PASSED.

The Janetos Amendment FAILED.

AMENDMENT: George Hardardt

SECONDED: John Walker

“To add \$125,000.00 to the operating budget in the Public Works account for the purpose of acquisition of land including survey and engineering expenses.”

The hardardt Amendment PASSED.

On a motion duly made and seconded Article 19 was MOVED.

ARTICLE 19 PASSED AT A FIGURE OF \$9,719,512.00 (an increase of \$434,700.00).

Article 20. The undersigned legal voters of the Town of Hampton respectfully request that the following item be placed in the Town Warrant for consideration at the Annual Town Meeting to be held on the second Tuesday of March, 1987:

(a) To see if the Town will raise and appropriate the sum of \$100,000 Dollars for the purpose of preparing final drawings and contract documents for a Community Center in accordance with the report and recommendations submitted by the Recreational Facilities Study Committee to the Board of Selectmen for their November 10, 1986 meeting.

(b) To allow the Selectmen to apply for and accept any such monies which may become available through state or federal grants and/or private sources.

MOVED: Michael Edgar
SECONDED: Arthur Brady

AMENDMENT: James Fallon
SECONDED: Dona Janetos

“To strike out of section (a) the following words: ‘in accordance with the report and recommendations submitted by the Recreational Facilities Study Committee to the Board of Selectmen for their November 10, 1986 meeting.’ ”

The Fallon Amendment PASSED.

ARTICLE 20 PASSED, as amended.

The Moderator announced there was a get well card circulating for everyone who wished to sign, for Paul Nersesian, who was ill in Texas.

Chairman Glyn Eastman presented retiring Selectman Ashton Norton with a gift and praised him for his dedicated six years of service to the Town on the Hampton Board of Selectmen.

Article 21. To see if the Town will vote to give the Selectmen and Town Treasurer power to borrow in anticipation of taxes.

MOVED: Roland Paige
SECONDED: John Walker

ARTICLE 21 PASSED.

Article 22. On petition of John J. Nickerson and ten or more registered voters of the Town of Hampton:

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) to be used to mark the Hampton Fire Department’s Chief’s car, with roof lights and the necessary markings on the doors.

(Recommended by the Budget Committee)

MOVED: John Nickerson
SECONDED: Sandra Nickerson

ARTICLE 22 FAILED.

Article 23. On petition of Jane Kelley and 33 other registered voters of the Town of Hampton:

To see if the Town will raise and appropriate \$26,738.00 for the salary of the Town Clerk of the Town of Hampton and \$26,738.00 for the salary of the Collector of Taxes of the Town of Hampton.

(NOT recommended by the Budget Committee)

MOVED: Lewis Brown

SECONDED: Jane Kelley

AMENDMENT: Lewis Brown

SECONDED: Jane Kelley

“To read as follows: ‘to see if the Town will raise and appropriate the sum of \$1,945.00 for an 8% salary increase for the Town Clerk of the Town of Hampton and the sum of \$1,945.00 for an 8% salary increase for the Collector of Taxes of the Town of Hampton.’ ”

The Brown Amendment PASSED.

Howard Page MOVED THE QUESTION.

SECONDED: Robert Ross

Vote to move the question PASSED.

ARTICLE 23 PASSED as amended.

Article 24. On petition of Ashton J. Norton and ten or more registered voters of the Town of Hampton, to see if the Town will vote to raise and appropriate the sum of Eighty-seven Thousand Five Hundred (\$87,500.) to increase the salaries of contractual and non-contractual permanent employees pay plan three and one half percent (3-1/2%). This does not include the managerial pay plan or elected officials or contract negotiations presently in progress.

(NOT recommended by the Budget Committee)

MOVED: Ashton Norton

SECONDED: James Norton

Robert Lessard MOVED THE QUESTION.

SECONDED: Horace Decroslers

Vote to move the question PASSED.

ARTICLE 24 PASSED.

Article 25. We, the undersigned, request that the Board of Selectmen vote to place an article before the town meeting on March 14, 1987 to appropriate funds for the continuation and repair of the sidewalk parallel to Exeter Road from Route 1 to Stowcroft Drive. We estimate the cost to be approximately \$15,000.00.

(NOT recommended by the Budget Committee)

MOVED: Louisa K. Woodman

SECONDED: Glyn Eastman

“To indefinitely postpone Article 25.”

ARTICLE 25 WAS INDEFINITELY POSTPONED.

Article 26. On petition of ten or more legal voters of the Town of Hampton, to see if the Town will vote to appropriate the sum of \$8,050. to be deposited in the Burial Ground Trust Fund (established by the 1986 Annual Town Meeting), the income from which shall be withdrawn annually and used for the maintenance of cemeteries, and to allow any part of the Fund itself to be appropriated for cemetery capital projects and/or capital purchases upon a two-thirds vote of any future Town Meeting. The 1986 sum was obtained as revenue from the sale of cemetery graves during that year and will offset the appropriation, therefore having no effect on the 1987 tax rate.

(Recommended by the Budget Committee)

MOVED: Arthur Moody

SECONDED: John Nickerson

ARTICLE 26 FAILED.

Article 27. To see if the Town will vote to appropriate the sum of Eight Thousand, Fifty (\$8,050.00) to be deposited in the Cemetery Burial Trust Fund, the interest from which shall be withdrawn annually and used for maintenance of cemeteries. This sum was obtained as revenue from the sale of cemetery lots during 1986 and will offset the appropriation, therefore having no effect on the 1987 tax rate.

(NOT recommended by the Budget Committee)

MOVED: Roland Paige

SECONDED: Dona Janetos

ARTICLE 27 PASSED.

Article 28. To see if the Town will vote to raise and appropriate Five Thousand (\$5,000.00) dollars to dispose of the Arnold building and to do so in the following manner:

First:

Advertise and sell the building as is to be moved from the existing site by the buyer, or disassembled by the buyer for the lumber and other building materials with the stipulation that the buyer remove his purchase except for the foundation from the existing site, the above to be sold to the highest bidder within sixty (60) days of the first "for sale" notice. (If the building is sold under this condition, the Five Thousand (\$5,000.00) dollars appropriated by the Article or any part thereof not used for sales expenses shall be deposited as revenue for the purpose of offsetting taxes at the end of the year.)

Second:

If not sold within sixty (60) days, the Town shall have the building taken down and the materials sold and/or removed from the site. Any revenue obtained by sale of material will be deposited as revenue.

(Recommended by the Budget Committee)

MOVED: Ansell Palmer

SECONDED: Glyn Eastman

AMENDMENT: Robert Lessard

SECONDED: Glyn Eastman

"To add 'that any contractor removing the building provide their own insurance.'"

The Lessard Amendment PASSED.

ARTICLE 28 PASSED.

Article 29. To see if the Town will vote to appropriate a sum of Ten Thousand (\$10,000.00) dollars for the acquisition of real property from David S. Garland and Barbara Garland Woods, individually and as co-executors of the Estate of O. Raymond Garland, a portion of which land is presently occupied by the Town's landfill and to authorize the Board of Selectmen to take all other necessary and proper actions to complete the purchase. The said land being shown on Town of Hampton tax map no. 206 as lot no. 44 and being the rear portion of said lot distant from Winnacunnet Road.

MOVED: Glyn Eastman
SECONDED: Russell Bridle

ARTICLE 29 PASSED.

Article 30. On petition of Gerald Dignam and 10 or more registered voters of the Town of Hampton:

To see if the Town will vote to raise and appropriate the sum of Two Thousand (\$2,000.00) dollars to help defray the expenses of the 1987 Christmas Parade. Said funds to be paid to the Hampton Beach Chamber of Commerce.

(NOT recommended by the Budget Committee)

MOVED: Gerald Dignam
SECONDED: Joseph Hurley

ARTICLE 30 PASSED.

Article 31. To see if the Town will vote to appropriate and authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for the use as set-off against budget appropriations for the following specific purposes and in amounts indicated herewith or take any other action herein:

Appropriation	Amount
Police	\$2,000.
Fire	2,000.
Public Works	2,000.
	<hr/>
	\$6,000.

(Recommended by the Budget Committee)

MOVED: Ashton Norton
SECONDED: Peter Randall

AMENDMENT: Arthur Moody
SECONDED: Sandra Nickerson

“To add \$2,000.00 to the Public Works appropriation to be funded from Revenue Sharing Funds.”

ARTICLE 31 PASSED AS AMENDED.

Article 32. On petition of Peter E. Tilton, Jr., and ten or more legal voters, to see if the Town will vote to raise and appropriate the sum of Thirty Thousand (\$30,000.00) dollars for the Conser-

vation Commission Accumulation Fund, said sum to be applied to the protection of undeveloped lands in Hampton and the management of said lands for the public good, per the recommendations of the Conservation Land Bank Committee. (\$75,000.00 recommended by the Budget Committee)

MOVED: Peter Tilton, Jr.

SECONDED: Mary-Louise Woolsey

AMENDMENT: Glyn Eastman

SECONDED: Mary-Louise Woolsey

"To increase the appropriation to \$75,000.00"

ARTICLE 32 PASSED AS AMENDED.

Article 33. On petition of Peter E. Tilton, Jr., and nine or more other legal voters, to see if the Town will vote to authorize the Conservation Commission to manage the town forests in accordance with the provisions of RSA 31-11: Section 2 and direct all proceeds accruing from the management of the town forests to be placed in a Town Forest Fund to be managed by said Commission and utilized for the management of the town forests.

MOVED: Peter Tilton, Jr.

SECONDED: Jane Kelley

Minnie Philbrook MOVED THE QUESTION.

SECONDED: Robert Lessard

ARTICLE 33 PASSED.

MOVED by John Walker to RECONSIDER ARTICLE 33.

SECONDED: John Lessard

Vote to RECONSIDER ARTICLE 33 PASSED.

AMENDMENT: Peter Tilton, Jr.

SECONDED: Robert Lessard

"Amend Article 33 to read as follows: 'The provisions of RSA 31-112-2 - if a city or town has adopted RSA 36-A, a city or town forest may be managed by the city or town conservation commission, with the tree warden, - if any, as an ex-officio member, as determined by the Legislative body.' "

The Tilton Amendment PASSED.

Peter Tilton, Jr., MOVED THE QUESTION.
SECONDED: Robert Lessard

ARTICLE 33 PASSED AS AMENDED.

Article 34. On petition of Peter E. Tilton, Jr., and nine or more other legal voters: **Resolution**

Whereas, the Timber Swamp Area, including Wolf Hill and parts of the Taylor River Watershed, is one of the largest undeveloped blocks of open space in Hampton, and

Whereas, the Timber Swamp Area contains vital water, forest and wildlife resources, and

Whereas, the Timber Swamp Area is unique with regard to the diversity of wildlife species and habitats found nowhere else in Hampton, and

Whereas, these values and resources are central to the present and future scenic character of the town:

Now, therefore be it resolved that the Timber Swamp Area be designated as an area of vital natural resource value to the Town of Hampton, and further that the Town will endeavor to work with the landowners of this area to conserve and protect their natural resources.

MOVED: Peter Tilton, Jr.
SECONDED: Barbara Woods

AMENDMENT: James Metcalf
SECONDED: Louisa K. Woodman

“To add: ‘In no way shall this resolution be interpreted to limit or modify the property rights of the affected landowners.’”

ARTICLE 34 PASSED AS AMENDED.

Article 35. On petition of Peter E. Tilton, Jr., and nine or more other legal voters:

Whereas, the 500 acre Twelve Shares Area is one of the largest undeveloped blocks of open space in Hampton, and

Whereas, the Twelve Shares Area contains vital water, forest and wildlife resources, and

Whereas, the Twelve Shares Area is of historical significance,

and

Whereas, these values and resources are central to the present and future scenic character of the town:

Now, therefore, be it resolved that the Twelve Shares Area be designated as an area of vital natural resource value to the Town of Hampton, and further that the Town will endeavor to work with the landowners of this area to conserve and protect their natural resources.

MOVED: Peter Tilton, Jr.

SECONDED: Lewis Brown

AMENDMENT: Peter Tilton, Jr.

SECONDED: Robert Ross

“To add: ‘In no way shall this resolution be interpreted to limit or modify the property rights of the affected land owners.’”

The Tilton Amendment PASSED.

AMENDMENT: Peter Tilton, Jr.

SECONDED: Robert Ross

“To delete: ‘500’ acre Twelve Shares area’ and substitute ‘the area between Mill Road, Woodland Road, Barbour Road and the North Hampton Town line’.”

The Tilton Amendment PASSED.

Paul Sullivan MOVED THE QUESTION.

SECONDED: James Hunt

ARTICLE 35 PASSED AS AMENDED.

Article 36. To see if the Town will vote to instruct the moderator to appoint three (3) citizens to serve on a special unpaid committee to be known as the Regional Refuse Disposal Planning Committee for the purpose of studying the advisability of establishing a regional refuse disposal district and drawing up a proposed agreement therefore as authorized by RSA 53:b.

MOVED: Ansell Palmer

SECONDED: Mary-Louise Woolsey

Francis McNeil MOVED THE QUESTION.

SECONDED: Robert Ross

Vote to move the question PASSED.

ARTICLE 36 PASSED.

Article 37. Shall the Selectmen of the Town of Hampton be given the authority to negotiate with the Town of Rye on a sewer hook-up if the State and/or Federal Government allows up to 75% of the cost of construction of the Northeast Interceptor?

MOVED: John Walker

SECONDED: Dona Janetos

Francis McNeil MOVED THE QUESTION.

SECONDED: Roland Paige

Vote to move the question PASSED.

ARTICLE 37 FAILED.

Article 38. Shall the Town of Hampton establish a Historic District Commission for the purpose of doing research and establishing criteria for forming a Historic District or Districts in Hampton, such board to consist of five (5) members one (1) of whom shall be a selectman, one (1) a member of the Planning Board, and three (3) to be appointed by the Board of Selectmen for the initial terms of one (1), two (2), and three (3) years to expire March 31 each year. Following the initial term, such appointment shall be for three (3) years. Such Commission shall furnish a report to the 1988 Town Meeting with their recommendations.

MOVED: Dona Janetos

SECONDED: Francis McNeil

AMENDMENT: Louisa K. Woodman

SECONDED: Francis McNeil

“To read, ‘Shall the Town of Hampton establish a Historic District Study Committee consisting of five members appointed by the Moderator for the purpose of doing research and establishing criteria for forming an Historic District or Districts in Hampton. Such Committee shall furnish a report to the 1988 Town Meeting with their recommendations.’ ”

The Woodman Amendment PASSED.

ARTICLE 38 FAILED.

Article 39. NOW COME, George C. Manix and Elaine A. Manix of 26 Birch Road, Hampton, New Hampshire and the undersigned registered voters of the Town of Hampton and petition the Town Meeting as follows:

To see if the Town will vote to abandon and discontinue that roadway located between Lots 19, 20, 21 and 22 as shown on a certain plan entitled "Plan of Lots for John B. Hines and John J. Walsh, Hampton, N.H., March 1953" by John W. Durgin, Rockingham Registry of Deeds Plan #02045. Also new tax map #181 lots 19, 20, 21, 22.

MOVED: George Manix
SECONDED: Ray Hutchinson

AMENDMENT: Meryl Straw
SECONDED: Ashton Norton

"To add: 'survey and legal costs to be paid for by the abutters.'" The Straw Amendment PASSED.

ARTICLE 39 PASSED.

Article 40. To see if the Town will vote to protect the health and safety of all residents by directing town public safety officials to insure that town emergency plans take into consideration the operation of Seabrook Station, providing that the cost of these plans will be borne by the Seabrook owners through existing agreements with the State of New Hampshire. These plans shall be developed regardless of any decision to reduce the official Emergency Planning Zone around Seabrook Station.

MOVED: James Metcalf
SECONDED: David Schwab

Five (5) voters of the Town of Hampton, Laura Snow, David Schwab, James E. Metcalf, Pam Busta and Marilyn Sullivan, having requested a yes/no secret ballot in writing, the polls were open.

Francis McNeil MOVED THE QUESTION.
SECONDED: Joseph Hurley
Vote to move the question PASSED.

ARTICLE 40 FAILED.

YES: 179 NO: 32

Article 41. The undersigned, registered voters of the Town of Hampton, petition and request that the following Article be included on the Warrant to be considered and voted upon at the forthcoming 1987 Town Meeting, pursuant to RSA 39:3.

To see if the Town will vote to instruct the town's representatives to the General Court to take all necessary measures to insure that no low level radioactive waste from Seabrook Nuclear Plant shall be stored or disposed of within this Town of Hampton unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the town at the annual Town Meeting by written ballot.

MOVED: Paul Sullivan

SECONDED: Gerald MacDonald

AMENDMENT: Gerald Dignam

SECONDED: William Herlihy

"To add: 'Because of Governor Sununu's demonstrated opposition to home rule on matters relating to the Seabrook Nuclear Power Plant, our Representatives to the General Court are instructed to inform the Governor as follows:

That due to his continued blatant and arrogant disregard for our safety, relative to his adamant support for the operation of the Seabrook Nuclear Power Plant, that should he disregard this expressed request for home rule rights, then our Representatives to the General Court have been instructed to support any and all recall or impeachment proceedings which may be initiated against him.'

The Dignam Amendment PASSED.

AMENDMENT: Paul Sullivan

SECONDED: Gerald MacDonald

"To add: 'or high level' before 'radioactive waste' and delete the words 'the Seabrook Nuclear Plant' and add 'any source', ending the sentence after the word 'Hampton'; deleting 'unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the town at the annual Town Meeting by written ballot.'"

Article 41 PASSED AS AMENDED.

Article 42. To see if the Town will vote to authorize the Board of Selectmen to accept grants and/or gifts for the Town of Hampton.

MOVED: John Walker
SECONDED: Ansell Palmer

Article 42 PASSED.

Article 43. To transact any other business that may legally come before this meeting.

Francis McNeil MOVED TO ADJOURN.
SECONDED: Thomas Doyle

MEETING ADJOURNED at 7:15 p.m.

Respectfully submitted,
Jane Kelley
Town Clerk

TOWN MANAGER'S ANNUAL REPORT

I am pleased to contribute to the 1987 Town Report, together with written reports of all town departments, boards, and committees, for your review of town activities during 1987.

Fire Chief Tony Kuncho retired from the Fire Department at mid-year, having reached eligible retirement age and completing over twenty years of outstanding fire service. William "Skip" Sullivan was recruited as Hampton's new fire chief, having previously served as an officer in the Hampton Fire Department and as Chief in Claremont, N.H. and Bedford, Mass. Please welcome Skip to our community when you have the opportunity.

A great deal of time and effort was spent in negotiating with five union contracts of which three were settled by negotiation, one was settled after mediation, and one remains unsettled after mediation. It is hoped that agreement will be reached in 1988. A special town meeting was held to raise the funds for the contract articles in mid-year.

The Town of Hampton joined the New Hampshire Municipal Association Property-Liability Insurance Trust program at the end of 1987. All insurance except Police Officer Liability and Public Official Liability is purchased through the Trust, with those two policies purchased through our local agent. The Trust works on the concept of twenty-six communities joining together as a Trust and sharing unspent premiums, after losses are paid, based on favorable loss experience. The Trust is non-profit and savings should develop for the participating communities. The Town already purchases Blue Cross/Blue Shield Health Insurance and Workmen's Compensation Insurance from the Trust, and has experienced substantial reduction of premiums because of favorable loss experience. Trustees of the Insurance Trust are public officials, elected or appointed, from towns and cities in New Hampshire.

My personal thanks are extended to the Board of Selectmen, committee officials, town employees, and the residents of Hampton for their cooperation and support during the past year.

Respectfully submitted,
Philip G. Richards
Town Manager

BOARD OF SELECTMEN'S ANNUAL REPORT

The Board of Selectmen bade farewell to Ashton Norton in March 1987 and welcomed John Lessard to its membership.

The year saw a continuation of past actions. Planning for solid waste disposal went forward under Mr. Palmer's leadership. Mr. Eastman represented the board on three vital committees: Charter Commission, Recreation Building Committee, and the 350th Committee. Mr. Walker served as Planning Board representative, and also carried labor negotiations through to fruition in four out of five contracts, as well as designing a new town pay plan. Mr. Lessard served as Budget Committee representative.

The first project of the 1986 sewer bond issue, the Railroad Interceptor, was completed in September, and work was begun on the Northeast and Church Street Interceptors. Severe differences between 1985 estimates and 1986-1987 bids necessitated design changes in several projects and may prevent the full five-year plan from being completed with the funds voted. An unfavorable court ruling (still under appeal) has led to the temporary suspension of the moratorium, although some areas were opened with the completion of the new interceptor.

A computer Feasibility Study by Messrs. Jon Williams and Don Hedman led to a study committee that has recommended the purchase of a new system for the Town. The Board is grateful to them and to all volunteers on Town Boards, who serve without recompense, often at substantial personal cost.

The Town continued its stance that no evacuation plan is workable for the Town in event of an accident at Seabrook Station. A second issue that arose in 1987 was the feasibility of sheltering the beach population. Both issues promise to remain in 1988.

As Hampton celebrates its 350th year, we give thanks to our forbears, and offer our best wishes and hopes to our successors in whatever form of Town government takes us into the 21st century.

HAMPTON POLICE DEPARTMENT

Full-time Law Enforcement Officers 35
Part-time Law Enforcement Officers 60
Full-time Civilian Personnel 8
Part-time Civilian Personnel 11

The Annual report for 1987 presents an overview of activity performed by the department; however, due to limitations placed on the length of this report, I will be unable to list all activities and individuals, along with their accomplishments for the year.

Upon approval at the Town Meeting in March, the Hampton Police Department was granted permission to hire four police officers, and these positions were filled in early December. The four new officers included Timothy Collins, Kenneth Hafen, John Lynch, Jr., and James Patton, all of whom had been Special Officers with our department. Resignations during the year included Margaret St. Ours (B.C.I. secretary), and two full-time patrolmen, James Tuttle and Neal Socha, who had served the Town for many years. These positions were filled by Gail Thomas (transferring from the Prosecutor's Office), Steven Henderson, and Alan Roach. Marcia Hess was hired in October to fill the position of secretary to the Prosecutor.

Deputy Chief William Wrenn, Commander of Administration Services, continues to work on obtaining accreditation for the department and has also been responsible for updating most of our records by computerization. The Bureau of Criminal Investigation, under the direction of Det. Sgt. George Bateman, the Youth Service and Crime Prevention Officer, Det. Arthur Wardle, and the Prosecutor, Ptlm. Thomas Lyons, continue to do well with a demanding and ever-increasing work load in their respective fields. Approximately 5,241 cases (motor vehicle and criminal) were successfully prosecuted during the year, and this does not include the cases involving the Juvenile Division or the number of subjects brought in for detention or protective custody.

The department continues to update training for full-time and part-time personnel, including mandatory and voluntary training throughout each year, under the direction of Sgt. Victor De Marco. Training also includes firearms qualifications twice a year for full-time officers and once a year for part-time officers, as mandated by the New Hampshire Police Standards and

Training Council.

The Operations Division, under the command of Dpty. Chief Dennis Pelletier, responded to approximately 15,000 calls for service, denoting an increase of about 12½% over last year. A Special Response Team (SRT) was formed this year, under the direction of Sgt. Don Barnard, to provide service and equipment during emergency situations where any violence is contemplated. This idea was conceived as the result of our responding to about seven incidents involving armed individuals who proved to be a threat to themselves or to others.

The Mounted Patrol, under the command of Sgt. John Galvin, continues to do an excellent job serving the Town with additional coverage during the summer and on special occasions. Along with their demonstrations at schools, participation in parades, funerals, etc., both locally and throughout New England, they continue to be a model for other departments considering the formation of a mounted unit.

Dpty. Chief Pelletier, Dpty. Chief Wrenn, and I take this means to express our sincere appreciation to the members of the Hampton Police Department, including all full-time and part-time personnel, for maintaining their high standards in performance of duties. The residents of the Town of Hampton, the Hampton Fire Department, and the Department of Public Works are to be thanked for their valued support and cooperation, which is essential to our function as a law enforcement agency.

Respectfully submitted,
Robert E. Mark
Chief of Police

REPORT OF THE FIRE DEPARTMENT

- 41 Fulltime personnel
- 21 Paid-on-call personnel

During 1987, several personnel changes took place within the Fire Department. Anthony Kuncho retired from the department and William H. Sullivan was appointed Fire Chief. Four civilian dispatchers and an assistant to the fire prevention officer were approved at annual town meeting and hired in June. Three new firefighters were appointed to replace members that retired, resigned or were promoted.

The department responded to over 3,000 emergency and service calls during the year. More than 2,300 man hours of training were logged and several members completed training courses at the National Fire Academy and the New Hampshire Voc-Tech College. Advanced life support equipment was purchased and placed aboard both ambulances and should play a major role in emergency medical care for the residents of Hampton.

Summary of Activity;

Box alarms	286
Still alarms	792
Service calls	788
Ambulance calls	976
Walk in medicals	181
Working fires	5
2nd alarms	2
3rd alarms	1
4th alarms	1
Mutual aid calls	36
To North Hampton	18
To Exeter	10
To Seabrook	5
To Hampton Falls	2
To Epping	1

Fire Prevention Bureau;

Fire Investigations	27
Fire Drills	61
On-site inspections	565
Assembly permits	52
Other permits	133
Office consultations, calls and complaints	490

We would like to extend our thanks to the Police and Public Works Departments and the staff of the town offices for their continued cooperation and assistance.

William H. Sullivan
Fire Chief

HAMPTON PLANNING BOARD

Once again, in 1987, Hampton continued to expand its residential, commercial, and industrial communities. To most citizens, it would appear that this growth is excessive but in actuality, Hampton's rate of growth is slightly below that of Rockingham County and figures to be about 2.4% per year. Most all new growth in Hampton is reviewed and approved by the Planning Board.

The Board consists of seven members. Six are elected and the seventh is an ex-officio member from the Board of Selectmen. It reviews all new subdivisions, both residential and industrial, and all applications for commercial, industrial, and multi-family residential buildings. Changes in use and condominium conversions are also within the Board's jurisdiction. During 1987, the Board reviewed and approved 22 new subdivisions totaling 237 residential building lots, 17 applications for site plan approval consisting of approximately 21,000 sq. ft. of commercial/industrial space, 313 new Hotel/Motel units and 341 units of multi-family housing (town house/garden apartments). Approval was also given for 14 conversions to the condominium form of ownership, and 14 use changes.

With the amount of time required to review these proposals, the Board was forced to meet almost weekly to keep up with the tremendous workload. The elected members of the Board receive no compensation for their time and effort and I would like to commend them for their dedication and valuable contribution to the Town.

Respectfully submitted,
Daniel E. Coughlin
Chairman

ZONING BOARD - TOWN OF HAMPTON, N.H.

1987 ANNUAL TOWN REPORT

The past year witnessed increased activity and expanding complexity. Meeting twice a month between the hours of 7:00 and 11:30 p.m., this board held 161 appeals and 21 rehearings. We provided witnesses for the town at several Superior Court sessions. Many members attended the fall lecture series on planning and zoning matters given by the N.H. Municipal Association.

The board includes Curtis G. McGrady, clerk; Wendell Ring, Jr.; Richard True; Kevin A. Lonergan. Alternates are: Martha Williams; William Hayes; George Cagliuso; Ralph Colliander; and Henry A. St. Germaine.

Judith Doyle served as secretary and Neil Gadwah, Asst. Building Inspector was liaison from his department.

Activities are generated within a very tight budget of \$4,971.36 which is mainly used for publishing notices and secretarial work. Most of the budget is acquired through set fees for each petitioner.

The process of decision making on such a body is no easy task requiring concern for integrity, fairness, and much time expenditure. The board remains committed to upholding the general welfare of Hampton and equity for each citizen.

Respectfully submitted,
Dr. Henry J. Stonie
Chairman

ANNUAL REPORT DEPARTMENT OF PUBLIC WORKS

1987 was a busy and exciting year for Public Works. As part of the \$7.8 million dollar bond issue sewer work, the Railroad Interceptor project was completed. Project #2 (Northeast Interceptor), Project #3 (Church Street Interceptor), and Project #7 (High Street Interceptor) have been awarded and are under construction with an anticipated completion date of June 1989 (5 million const. value). The septage receiving facility was awarded in December and is expected to be completed by September 1988. Contracts #1, #8, and #9 have been designed and will be bid in 1988. Our garage addition is 90% complete.

Treatment Plant - We processed of 808 million gallons of wastewater (5.3 million gallons being septic system wastewater) of wastewater from which we generated 825 dry tons of sludge. Our average daily flow was 2.2 million gallons. Overall, your Wastewater Treatment Plant is functioning well and in accordance with our N.P.D.E.S. permit, issued by the U.S. E.P.A.

Drainage Projects - Ashworth Ave., Willow Ln., Towle Farm Rd., and Exeter Rd.

Sewer Projects - Academy Ave., Cogger St. These projects consisted of 4,500 lineal feet of pipe, 5 catch basins and 5 manholes.

Sewer Laterals - relayed 45, repaired 17, new 5. There were 36 new entrances into our sanitary sewer system requiring 76 inspections, 19 permits were issued, we repaired 28 manholes and 15 catch basins. There wer 272 locations made for contractors, water company, gas company, etc. In addition, 40 calls for plug-ups were handled, of which 15 were the responsibility of the Town.

In 1987 we had 9 snow storms. We received a total of 57" of snow requiring plowing, snow removal, salting and sanding of our roads. The cost of these storms, excluding normal winter maintenance, was \$59,668.00 or \$1,046.81 per inch.

Our road resurfacing program is a continuing one. During 1987 we resurfaced 14,000 linear feet of road. We resurfaced 4,000 l.f. of asphalt sidewalk and installed 400 l.f. of new concrete sidewalks. All crosswalks, parking spaces, stop lines, etc. were painted.

Rubbish collection and operation of the landfill continues to be one of our most demanding and costly responsibilities. In an

attempt to extend the life of our landfill we have initiated a separation program. We are separating metals, wood (to burn) and household trash. At best, we are four to five years away from a waste to energy facility and last year at this time our engineers estimated the life expectancy of the landfill to be three years. We ask for your continued support in these conservation efforts.

We at Public Works encourage your comments, both positive and negative, so that we may serve you to the best of our abilities. We will continue in our efforts to be as cost effective as we possibly can.

Personnel

Full-Time	43
Part-Time	21
TOTAL	64

Respectfully submitted,
John R. Hangen
Director of Public Works

LIBRARY REPORT

As the town celebrates its 350th year, the library has completed its 107th and busiest year ever with a total of 123,402 items being circulated, a 6.75% increase over 1986. In the midst of all the hectic bustle of providing thousands of people (965 new borrowers in 1987) with more books, magazines, music, videos, computer hours, reference information, framed art, photocopies, children's programs, etc. than ever before, we did find time to offer a variety of programs and new services:

The Friends of the Library purchased tickets to the Museum of Science in Boston, which along with their previous gifts of Fine Arts and Portsmouth Children's Museum passes can be checked out to use for free admission to each museum.

A wide variety of children's programs were offered throughout the year, and more will follow in 1988. One of the year's highlights was a visit by master storyteller Odds Bodskin during National Library Week.

A collection of over 100 compact discs was a new feature added to our services in 1987. Covering the musical spectrum from rock to classical and from New Age to Jazz and more, our collection will continue to grow in both size and popularity.

Four art shows were presented throughout the year in our Wheaton Lane meeting room. Two by the Seacoast Artists Association and other local artists, and one each by local artist Geoff Kingston and photographer Jane Walsh. From these shows we purchased a dozen new works of art to add to our circulating collection.

Late in the year we became active in the nation's fight against adult illiteracy by sponsoring a literacy tutor training session led by Leslie Haslam of the Rockingham County Adult Tutorial Program. About 20 people participated in the six hours of training and by year's end there were four people actively tutoring students here in the library, more than in any other library in the county except Epping who had five. And we will be adding many more very soon. A videotape of the long training sessions is now available for loan from the library for those who may be interested in joining the cause. For more information call the library at 926-3368, or Leslie Haslam at 778-7772.

In closing, I would like to thank everyone who helped make 1987 such a successful year. A dedicated and capable staff supplemented by a committed corps of volunteers made it all

happen. And with the continued support of the Library Trustees, Friends of the Library, Town government, and most of all our many friends and patrons who use our library 60 hours a week, we hope to have a repeat performance in 1988.

Respectfully submitted,
William Teschek, Librarian,
and the Staff of the Lane Memorial Library.

LIBRARY HOURS

(all year)

Monday - Thursday	9 - 8
Friday & Saturday	9 - 5
Closed Holidays	

HAMPTON BICENTENNIAL COMMISSION on the U.S. CONSTITUTION

On March 12, 1987, the Hampton Bicentennial Commission on the United States Constitution was formed. The Commission met on a monthly basis and formulated plans for the celebration of the 200th anniversary of the signing of the Constitution. The first event took place on May 26, 1987 at 7:00 p.m. on the Town Office/Court House grounds, with a reenactment of Hampton's role in sending a delegate to the State Constitutional Convention held in Exeter in May 1787. Participants were dressed in Colonial period costumes and included all five Selectmen who portrayed the Selectmen in office in 1787. All commission members and other prominent citizens also participated.

In July, two Japanese students visiting this country hosted by a Hampton family, were presented souvenir lapel pins and U. S. Constitution booklets by the Commission. Also in July, the Commission presented copies of the Constitution printed in braille to the Town Librarian for use by blind persons.

On September 17th, the date of the 200th anniversary of the signing of the Constitution, the Commission organized and sponsored a public celebration beginning at 7:00 a.m. with a flag-raising ceremony; patriotic recitations; and Constitution theme talks by several local clergymen. This was followed at 2:30 p.m. by a public reading of the Constitution and its twenty-six amendments by a total of thirty-seven prominent persons including the Speaker of the NH House of Representatives; the local legislative delegation; all selectmen; town manager; district court judges; senior citizens; superintendent of schools; four school principals; school board member; selected students; bank presidents and managers; Postmaster; Odyssey House Director; lawyers; and an American Legion Representative. At 4:00 p.m. Hampton joined communities all across America with a 200 second salute of bell ringing while 200 school children released red, white and blue balloons and a crowd of several hundred persons joined in by ringing hand bells.

Several articles about the Constitution were written by Commission members for various local newspapers, and one article was printed in the National Commission Newsletter, **We The People**, and distributed nationwide.

The celebration of the 200th anniversary of the Constitution does not end in 1987; in fact, 1987 is just the beginning of a four

year long national celebration. In 1988 the various states will celebrate the dates on which they ratified in 1788, not the least of which will be here in New Hampshire which holds the distinction of being the **ninth and deciding** state to ratify on June 21, 1787. In 1989 & 1990 we will honor the actual forming of our government and 1991 will mark the 200th anniversary of the Bill of Rights.

With warm thanks to my fellow Commission members, Harold Fernald, Dona Janetos, Kenneth Murphy and Roland Paige, and to everyone who helped to make Hampton's celebration of our Constitution anniversary a success, this report is humbly submitted to the residents of Hampton.

Gerald A. (Jerry) McConnell
Chairman

**ANNUAL REPORT
BUILDING INSPECTOR DEPARTMENT**

The Building Inspection Department is staffed by three full-time employees, an inspector, an assistant inspector and a secretary. The secretary also assists in the Assessor's office when time permits.

911 permits were issued with a construction value of \$22,371,388, a decrease of 5.5% from 1986, producing \$78,330 in fees. Single-family dwelling permits decreased 16% but two-family and multi-family dwelling permits were 175% and 100%, respectively, from last year's figures. 161 new dwelling units were added, an increase of 24%. During the year 2,630 building and zoning related inspections were conducted, 68 building and 57 zoning violations were discovered, and 60 complaints were investigated. 11 inspections were made for the conversion from seasonal to year-round occupancy, and 3 certificates, for 3 dwelling units, were issued.

A breakdown of activity follows:

Construction Value by Months

January	\$ 739,400
February	427,496
March	2,091,556
April	999,501
May	1,459,948
June	1,217,647
July	1,722,380
August	1,299,796
September	1,144,984
October	4,943,621
November	3,117,657
December	3,207,352

Construction Activity By Classification

New Single-family Dwellings	46
New Two-family Dwellings	11
New Multi-family Dwellings	16
New Mobile Homes	1
Moved or Relocated Dwellings	2

All Other Buildings or Structures

Residential Garages or Carports	29
Hotels or Motels	3
Industrial Buildings	1
Offices or Professional Buildings	2
Stores or Mercantile Buildings	1
Other Non-residential Buildings	2
Garden Sheds or Tool Sheds	49
Swimming Pools	12
Other Structures Other Than Buildings	73
Residential Additions or Alterations	464
Non-Residential Additions or Alterations	62
Stoves, Both Wood and Coal	4
New Siding	69
New Electrical Services	43
Demolitions - Residential	11
Demolitions - Non-Residential	10

Respectfully submitted,
Ray P. Hutchinson, Building Inspector
Neal D. Gadwah, Asst. Building Inspector
Rita F. Richard, Secretary

MOSQUITO CONTROL COMMISSION

At the 1987 Hampton Town Meeting, the citizens appropriated \$25,935.50 for use by the Mosquito Control Commission. During 1987 the commission met ten times and hired part-time Supervisor Peter E. Stackhouse and certified applicators Jonathan Gerkins and Thomas Pray. Each was certified by the N.H. Pesticide Control Board. The supervisor attended all commission meetings.

Treatment of freshwater breeding sites began in late March. Vectobac granules with a biological agent (b.t.i.) were used for mosquito larvae.

Surveillance and treatment of salt water sites began in mid April. Light trapping to monitor adult populations began in May and continued through August. Eight locations were monitored weekly. The captured adults were killed, identified and reported to the State.

Adulticiding began in June. The new LECO sprayer was installed (and calibrated) on the old Mosquito Control truck and was used during the entire adulticiding season. Various factors led to the using of only one sprayer during the season, however, most sites were sprayed weekly. The pesticide used most often was Scourge, to counteract any resistance to Cythion ULV and due to its lower temperature use.

Unavailability of help hindered full scale work until late June so Peter Stackhouse did the work by himself on top of his science teaching internship. With the close of 1987, Peter E. Stackhouse's resignation as part-time Supervisor became effective.

In an effort to gain better control over the storage of Mosquito Control Chemicals, a storage shed was purchased and set next to the Police Firing Range just beyond the Public Works Garages.

Respectfully submitted,
Ann W. Kaiser
Ruth G. Stimson
Steven E. Bauer

1987 SHADE TREE COMMITTEE REPORT

Budget granted for 1987 was Six Thousand Dollars.

Over 30 trips to various parts of our town were made to view trees in 1987.

Again this year we must report that the diseases of the elm and maple trees is still here and we can expect to remove some each year.

Expenditures were as follows:

Removal:	\$2,300.00
Pruning:	2,251.50
Planting:	1,275.00
Stump Removal:	<u>170.00</u>
	\$5,996.50

Respectfully submitted,
Roland W. Paige
for the committee

Shade Tree Committee 1987

Mrs. Virginia Blake
Mrs. Susan Tremblay
Roland W. Paige

RECREATION AND PARKS DEPARTMENT Annual Report

1987 was a year of change and growth within the Recreation and Parks Department. The Town Officials and Town Meeting approved the Department's request for an additional full-time employee bringing the grand total to two full-time positions in the Department of Recreation and Parks! Joy Page was a very welcomed addition to the Department and serves as Program Assistant. Her responsibilities are diverse and range from programming, scheduling, publicity and public relations to supervising adult evening programs, ski programs, coordinating the Tuck Field summer program and serving as the Department's link to the Hampton Youth Association and to the various Student Councils. Another addition to the Department was Jenny Lane, who now shares the Director's position with Sue DeMarco.

Although the Department offers many activities some highlights of 1987 included the high school ski racing program, a large turnout for the adult co-rec softball league, a large increase in participation in the Tuck Field summer program, a marked increase in participation in our K - 2 programs and an excellent showing by Hampton's Seniors in their first participation in the Granite State Senior Olympics. A few other highlights included the fishing derby, kids crafts classes, Hershey track and field meet, Spring Fling, Senior Citizens' clambake, Christmas caroling, and "Kids only" New Years Party! As always, the Department continues to offer programs for teenagers within our community, however we've had great difficulty in encouraging their participation. We are, and will continue to be, open to your suggestions for program ideas and will actively work to enthuse the youth about leisure programs.

The Recreation and Parks Department is very proud of the continuing improvements at Tuck Field, most recently the refurbished tennis courts with the addition of two basketball courts. As you can see they are in constant use from May through October. You can witness how very busy "Recreation" is in our town by taking a look at Tuck Field almost any day or evening during the spring, summer, and fall . . . and we're happy to be a part of it!

In closing, another year has passed and we'd again like to say a heartfelt "Thanks!" to all in the community who support "Recreation" and volunteer their time and energy. We could not

have provided these services without **your** efforts. “Thank You!” to the Hampton Community Center Study Committee, the Hampton Youth Association, the Hampton Recreation Advisory Council, the Hampton Senior Citizens Club and Tour Committee, Lee DiGiovanni of the Hampton Chamber of Commerce, and the Many, Many Individuals always there to assist!

Respectfully submitted,
Hampton Recreation and Parks Department
Susan Clay DeMarco, Co-Director
Jenny Lane, Co-Director
Joy Page, Program Assistant

350TH ANNIVERSARY COMMITTEE REPORT

By the time you read this, Hampton will have already begun its celebration of 350 years of existence as an organized community. The 350th Anniversary Committee consisting of David F. Colt, Glyn P. Eastman, Bertha Newman, Harold E. Fernald, Jr., Margaret S. Lawrence, Gerald A. McConnell and myself, has worked very diligently this past year to bring to the town a year to remember. We have programmed events for each of the twelve months that have something for everyone of all ages.

In addition to the many activities, there are souvenirs available to keep the memories of our momentous occasion fresh in our minds for many years to follow - commemorative license plates; coin-sized medallions, and arrowheads, depicting our town seal, the saltmarsh haycocks and the 350th Anniversary logo; key chains and a stunning, eighty page official souvenir program book loaded with stories and pictures of our town.

It would take far too much space for me to thank each person or group that has contributed in some way to the realization of this dream which began more than four years ago. You know who you are and what you did to help and for that I thank you from the bottom of my heart.

May everyone enjoy the celebration of our town's three and one half centuries of existence as much as your committee has enjoyed presenting it for you.

William C. Wilson
Chairman

HAMPTON CONSERVATION COMMISSION Annual Report

1987 marked the beginning of Hampton's commitment to protecting important natural resource areas for future needs, thanks to an initial appropriation to the Conservation Fund of \$75,000 by voters at Town Meeting. This support must continue in 1988 if we are to make maximum use of the State's LCIP matching funds, available starting this spring. If you take pride in your family woodlot or open field but are worried about what it will look like over the next 350 years, now is the time to let us help you plan for the future. Your land, permanently protected, could be a living memorial to your family and all who enjoyed it in years to come would be in your debt.

Without a local, full-time Conservation Inspector, the Commission relies heavily on information supplied by observant citizens when unauthorized work occurs in wetlands. This "Neighborhood Watch" is vital, and we thank those of you who have stayed alert to what happens out of sight of the main thoroughfares. What your neighbor does on his property may very well affect you if it involves filling or alteration of drainage.

We welcome ideas and initiatives from you that further the goals of resource conservation and management in Hampton. This year, an Aquifer Protection Ordinance will be voted on at Town Meeting. Clean groundwater is our most irreplaceable resource, for without it our town could not survive, let alone thrive. We support this ordinance as we support any other innovative planning for a healthy, pleasing environment for Hampton's citizens. This is the "bottom-line" for the people whose home and future are in Hampton, and it is in this spirit we work for you. With your help, we'll do our best to keep Hampton a good place to live.

Hampton Conservation Commission
Peter E. Tilton, Jr. - Chairman

SPECIAL HAMPTON TOWN MEETING
September 10, 1987

The Hampton Town Meeting of September 10, 1987 was called to order by Moderator H. Alfred Casassa at 7:30 P.M. at the Hampton Academy Cafeteria.

George Hardardt, Assistant Moderator, led the Pledge of Allegiance to the Flag.

The Moderator then read the warrant and declared the presence of a quorum.

Article I: To see if the Town will vote to raise and appropriate the sum of Sixty-one Thousand One Hundred and Sixty-two Dollars (\$61,162) to fund cost items relating to the police officers' and police sergeants' salaries and benefits for 1987, such sum representing the cost of those additional salaries and benefits authorized to be offered by the Hampton Board of Selectmen to the Hampton Police Association in their collective bargaining session; pursuant to New Hampshire Revised Statutes Annotated, Chapter 273-A.

Article I was moved by John Walker, Seconded by Ansell Palmer. Article I passed.

Article II. To see if the Town will vote to raise and appropriate the sum of Thirty-five Thousand Nine Hundred Forty-seven Dollars (\$35,947) to fund cost items relating to the Public Works Employees' salaries and benefits for 1987, such sum representing the cost of those additional salaries and benefits authorized to be offered by the Hampton Board of Selectmen to the Hampton Public Works employees, State Employees Association of New Hampshire, Inc., SEIU Local 1984 in their collective bargaining session; pursuant to New Hampshire Revised Statutes Annotated, Chapter 273-A.

Article II was moved by John Walker, seconded by John Lessard.

Glyn Eastman moved to amend the article by changing the 35,947 dollar amount to 41,000 dollars, seconded by Dona Janetos. Selectman Eastman explained this was necessary to cover additional costs such as increases in FICA and Insurance.

The Eastman amendment passed.

Article II passed as amended.

Article III. To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Two Hundred Thirty-five Dollars (\$60,235) to fund cost items relating to the Hampton Fire Fighters, Local 2664, salaries and benefits for 1987, such sum representing the cost of those additional salaries and benefits authorized to be offered by the Hampton Board of Selectmen to the Hampton Fire Fighters, Local 2664, in their collective bargaining session; pursuant to New Hampshire Revised Statutes Annotated, Chapter 273-A.

Article III was moved by John Walker, seconded by John Lessard.

Article III passed.

Article IV. To see if the Town will vote to raise and appropriate the sum of Fifty-nine Thousand One Hundred Sixty Dollars (\$59,160) to fund cost items relating to non-union employees' salaries and benefits for 1987, such sum representing the cost of those additional salaries and benefits authorized to be offered by the Hampton Board of Selectmen to the non-union employees of the Town of Hampton.

Article IV was moved by John Walker, seconded by John Lessard. Article IV passed.

John Lessard moved to adjourn the meeting, seconded by Glyn Eastman.

The Special Town Meeting adjourned at 8 P.M.

Respectfully submitted,
Jane Kelley
Town Clerk

Honorable Board of Selectmen
Town of Hampton
136 Winnacunnet Road
Hampton, N.H. 03842

Dear Members of the Board:

Following is a list of expenditures as the result of American Legion activities on behalf of the Town of Hampton in 1987. Budget was \$1,100.

Memorial Day:

60 Red Geraniums @ \$1.75	\$ 105.00
6 gr. 8 x 12 American Flags @	354.00
Shipping	8.00
Winnacunnet High Band	33.34
3 Buses for Band	65.00
Essay Contest (4 books)	27.02
Wreaths 1 large & 5 small	105.00
Jr. High Band	50.00
12 Markers @ \$6.50	78.00
	<hr/>
	\$ 825.36

Veterans Day:

24 Markers @ \$6.50	\$ 156.00
1 Wreath @ \$15.00	15.00
	<hr/>
	\$ 171.00

July 4th:

Ice Cream	\$ 44.88
Prizes	50.00
	<hr/>

Total \$1,090.92

Our deep appreciation to your board and to all who participated in the Memorial Day Services. Best wishes to all. Enclosed check of balance \$10.08.

Respectfully submitted,
Roland W. Paige
Adjutant
Post #35, American Legion

CEMETERY TRUSTEES ANNUAL REPORT

As your Town Cemetery Trustees, we would like to report the following. With only part time labor working less than nine full months, we were able to keep our cemeteries in fair shape.

Number of graves sold:	99
Proceeds to town & trust funds:	\$23,283.00
Graves loamed & seeded:	75
Spots loamed & seeded:	69
Stones repaired:	38
Stones set flush:	28
Water lines repaired:	05
Road repair:	07

In 1987 we found every stone in the Mary Batchelder Cemetery broken some more than once, estimated cost \$800. Shaw Cemetery crush stone \$100. Other cemeteries estimated cost \$2,000.

The above along with our daily work of mowing, trimming and raking plus keeping the underbrush and poison ivy under control made a very busy year.

Your Trustees and Superintendent serve without pay.

Respectfully submitted,
Roland W. Paige
Superintendent 1987

1987 Trustees:

Walter L. Davis Jr.
Ronald A. Remick
Roland W. Paige

HAMPTON CEMETERY TRUSTEES

December 31, 1987

STATEMENT OF RECEIPTS - 1987

Balance on Hand, January 1, 1987	\$ 66.82
Town of Hampton, appropriation	31,657.00
Refunds	49.00
Now Account Interest	531.38
Sale of Graves	101.00
Burial Ground Funds	19,134.00
Deposit of Ashes	235.00
Open Graves	70.00
TOTAL RECEIPTS	<u><u>\$51,844.20</u></u>

STATEMENT OF EXPENDITURES - 1987

Labor: Wages	\$12,755.90	
Employee Taxes	2,809.87	
State U.C. Fund	213.90	
	<u>\$15,778.86</u>	\$15,778.86
Truck Repair		1,535.68
Tools & Supplies		1,142.67
Repairs, Tools & Equipment		409.42
Utilities		1,020.44
New Equipment		3,703.26
Insurance		1,815.00
Miscellaneous		214.28
Contract Labor		3,353.69
Burial Ground Funds		17,136.00
Graves		93.00
TOTAL EXPENDITURES		<u><u>\$46,202.30</u></u>
BALANCE ON HAND, DECEMBER 31, 1987		<u><u>\$ 5,641.90</u></u>

I hereby certify that this is a true accounting of the funds necessary for the care and maintenance of the Hampton Cemeteries.

Eleanor H. Whitney,
Bookkeeper

**ANNUAL REPORT
LEASED LAND REAL ESTATE COMMISSION**

The Leased Land Real Estate Commission approved one sale in 1987, a "transaction in progress," as authorized by Town Counsel. There was no other business as the sales program expired in 1987.

Under the Commission's oversight responsibility, it is satisfied that procedures mandated by the warrant and statute are being properly followed.

Perhaps the Commission's most singular accomplishment in 1987 was the participation of some of its members in the Town's successful defense in the **Witham et al** case in the Rockingham County Superior Court.

The Commission has received exemplary support and cooperation from all appropriate Town Officials, and from Mrs. Irene McCain, its permanent secretary, and extends its thanks to them.

Respectfully submitted for the Commission,

Peter Janetos, Chairman

Dr. Raymond E. Alie

Hollis Blake

Seth M. Junkins

John S. Vogt

January 5, 1988

INDUSTRIAL DEVELOPMENT COMMITTEE

The Industrial Development Committee consists of seven members. Five members appointed by the Board of Selectmen and a representative from the Board of Selectmen and the Planning Board.

It is the responsibility of the Industrial Development Committee to work with the developers of industrial land and assist them in achieving the best possible use of their land.

This past year we have worked with three developers and where necessary obtained information and recommendations from local boards and the New Hampshire Office of Industrial Development to aid them in furthering their developments.

Respectfully submitted,
George E. Wall
Chairman

COLLECTOR OF TAXES

The following report outlines the status of all 1987 accounts handled by this office.

TOWN OF HAMPTON SUMMARY OF WARRANTS Fiscal Year Ended December 31, 1987

	1987	LEVIES OF: 1986	PRIOR YEARS
-DR.-			
Uncollected Taxes - January 1, 1987:			
Property Taxes		\$1,627,880.85	
Resident Taxes		26,170.00	\$7,860.00
Land Use Change Taxes		25,005.00	
Yield Taxes			
Taxes Committed To Collector:			
Property Taxes	\$13,978,769.00		
National Bank Stock	99.75		
Land Use Change Taxes	80,000.00		
Yield Taxes			
Added Taxes:			
Property Taxes:	28,222.00		
Resident Taxes		1,080.00	
Land Use Change Taxes		61,000.00	

Overpayments:			
A/C Property Taxes	693.16	1,293.00	
A/C Resident Taxes		50.00	
Interest Collected on Delinquent Taxes:	586.13	78,210.55	
Penalties Collected on Resident Taxes:		656.00	28.00
TOTAL DEBITS:	\$14,088,370.04	\$1,821,345.40	\$7,888.00
-CR.-			
Remittances To Treasurer:			
Property Taxes	\$6,409,890.99	\$1,620,309.85	
Resident Taxes		6,190.00	\$280.00
National Bank Stock	99.75		
Yield Taxes			
Land Use Change Taxes	57,500.00	86,005.00	
Interest Collected on Delinquent Taxes	586.13	78,210.55	
Penalties Collected on Resident Taxes		656.00	28.00
Abatements Made During Year:			
Property Taxes	36,401.00	8,864.00	
Resident Taxes		21,110.00	7,580.00
Deeded To The Town:	00.00	00.00	00.00

Uncollected Taxes - December 31, 1987:

Property Taxes	7,561,392.17	00.00	00.00
Resident Taxes		00.00	00.00
National Bank Stock	00.00	00.00	00.00
Yield Taxes	00.00	00.00	00.00
Land Use Change Taxes	22,500.00	00.00	00.00
TOTAL CREDITS:	<u>\$14,088,370.04</u>	<u>\$1,821,345.40</u>	<u>\$7,888.00</u>

TOWN OF HAMPTON
SUMMARY OF TAX SALE ACCOUNTS
Fiscal Year Ended December 31, 1987

	Tax Sales On Account Of Levies Of		PREVIOUS YEARS
-DR.-	1986	1985	\$00.00
Unredeemed Taxes - January 1, 1987:	\$ 00.00	\$00.00	\$00.00
Taxes Sold To Town During Fiscal Year:	22,730.31		
Subsequent Taxes Paid:	00.00		
Interest Collected After Sale:	454.05		
Redemption Costs:	11.73		
TOTAL DEBITS:	\$23,196.09	\$00.00	\$00.00
-CR.-			
Remittances To Treasurer:			
Redemptions	\$13,874.66	\$00.00	\$00.00
Interest and Costs After Sale	465.78		
Abatements Allowed During Year:	00.00		

Deeded To Town During Year:	00.00	
Unredeemed Taxes - December 31, 1987:	8,855.65	
Unredeemed Subsequent Taxes:	00.00	
TOTAL CREDITS:	<u>\$23,196.09</u>	<u>\$00.00</u>
		00.00

TOWN OF HAMPTON
SUMMARY OF LAND RENT ACCOUNTS
 Fiscal Year Ended December 31, 1987

	LEVIES OF:	
	1987	1986
-DR.-		
Uncollected Land Rents - January 1, 1987:		\$00.00
Rents Committed To Collector:	\$ 7,554.09	
Additional Rents Billed:	4,000.00	
Overpayments:	00.00	
Interest:	50.08	
TOTAL DEBITS:	<u>\$11,604.17</u>	<u>\$00.00</u>

-CR.-

Remittance To Treasurer:

Land Rents:	\$11,554.09	\$00.00
Interest:	50.08	

Abatements Allowed During Year:

00.00

Uncollected Land Rents - December 31, 1987:

00.00

TOTAL CREDITS:

\$11,604.17 \$00.00

As I am retiring after seventeen years as Tax Collector of Hampton, this will be my final report on the status of accounts in the Tax Office.

I want to thank the people of Hampton for electing me to this most important office over the years and it has been indeed my pleasure to have been of service to this great Town.

Lewis W. Brown
Tax Collector

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**FINANCIAL REPORT
HAMPTON BEACH VILLAGE DISTRICT**

WILLIAM C. YOUNGCLAUS

CERTIFIED PUBLIC ACCOUNTANT

SEABROOK PROFESSIONAL BUILDING
LAKE AVENUE ROAD • SEABROOK, NEW HAMPSHIRE 03842

The Board of Commissioners
Hampton Beach Village District
Hampton Beach, New Hampshire 03842

We have examined the combined financial statements of the Hampton Beach Village District as of and for the year ended December 31, 1987. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1, the combined financial statements referred to above, do not include property, plant or equipment assets balances and corresponding depreciation accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that the omission of the accounts described above result in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Hampton Beach Village District at December 31, 1987, and the results of its operations and changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund, and schedules are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Hampton Beach Village District. This information has been subject to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

S/William C. Youngclaus
Certified Public Accountant

Seabrook, New Hampshire
February 4, 1988

HAMPTON BEACH VILLAGE DISTRICT
 Combined Balance Sheet - All Fund Types
 December 31, 1987

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects</u>	<u>Totals (Memo Only) Dec. 31, 1987</u>
Cash - Checking	\$ 77,150.46	\$ -0-	\$ 77,150.46
Savings Account	604.28	104,109.23	104,713.51
Accounts Receivable	18,097.88	-0-	18,097.88
Receivable from Capital Projects	<u>100,000.00</u>	<u>-0-</u>	<u>100,000.00</u>
TOTAL ASSETS	<u>\$195,852.62</u>	<u>\$104,109.23</u>	<u>\$299,961.85</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Accounts Payable	\$ 1,155.74	\$ -0-	\$ 1,155.74
Accrued Payroll Taxes	238.72	-0-	238.72
Due to General Fund	<u>-0-</u>	<u>100,000.00</u>	<u>100,000.00</u>
Total Liabilities	<u>\$ 1,394.46</u>	<u>\$100,000.00</u>	<u>\$101,394.46</u>
 <u>Fund Equity</u>			
Fund Balances			
Unreserved			
Designated For Subsequent Years Expenditures (Note 1)	\$154,604.28	\$ 4,109.23	\$158,713.51
Undesignated	<u>39,853.88</u>	<u>-0-</u>	<u>39,853.88</u>
Total Fund Equity	<u>\$194,458.16</u>	<u>\$ 4,109.23</u>	<u>\$198,567.39</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$195,852.62</u>	<u>\$104,109.23</u>	<u>\$299,961.85</u>

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

HAMPTON BEACH VILLAGE DISTRICT
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 General and Capital Fund Types
 For The Fiscal Year Ended December 31, 1998

<u>Revenues</u>	<u>General</u>	<u>Capital Projects</u>	<u>Memoranda Dec. 31, 1998</u>
Taxes	\$ 303,799.00	\$ -0-	\$ 303,799.00
Intergovernmental Revenue - State	795.79	-0-	795.79
Charges for Services (Note 3)	17,500.00	-0-	17,500.00
Sale of Town Property	733.55	-0-	733.55
Miscellaneous Revenues	3,368.65	-0-	3,368.65
Interest	<u>2,507.44</u>	<u>7,037.79</u>	<u>9,545.21</u>
Total Revenues	<u>\$ 328,704.43</u>	<u>\$ 7,037.79</u>	<u>\$ 335,742.22</u>
<u>Expenditures</u>			
General Governmental	\$ 10,071.66	\$ -0-	\$ 10,071.66
Public Safety	79,072.38	-0-	79,072.38
Culture and Recreation	184,832.81	-0-	184,832.81
Capital Expenditures	<u>154,000.00</u>	<u>-0-</u>	<u>154,000.00</u>
Total Expenditures	<u>\$ 427,976.85</u>	<u>\$ -0-</u>	<u>\$ 427,976.85</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (99,272.42)</u>	<u>\$ 7,037.79</u>	<u>\$ (92,234.63)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	\$ 100,000.00	\$ -0-	\$ 100,000.00
Operating Transfers Out	<u>-0-</u>	<u>(100,000.00)</u>	<u>(100,000.00)</u>
Total Other Financing Sources (Uses)	<u>\$ 100,000.00</u>	<u>\$ (100,000.00)</u>	<u>\$ -0-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	<u>\$ 727.58</u>	<u>\$ (92,962.21)</u>	<u>\$ (92,234.63)</u>
Fund Surplus at Beginning of Year	<u>\$ 39,126.30</u>	<u>\$ 97,071.44</u>	<u>\$ 136,197.74</u>
 UNDESIGNATED FUND SURPLUS AT YEAR END	 <u>\$ 39,853.88</u>	 <u>\$ 4,109.23</u>	 <u>\$ 43,963.11</u>

The accompanying notes are an integral part of these financial statements

HAMPTON BEACH VILLAGE DISTRICT
 Designated Fund Types
 December 31, 1987

<u>Designated Funds:</u>	<u>Ross Fund</u>	<u>Totals</u>
Balance December 31, 1986	\$ 573.39	\$ 573.39
Appropriated to Surplus 1987	-0-	-0-
Interest	30.89	30.89
 BALANCE DESIGNATED FUNDS DECEMBER 31, 1987	 <u>\$ 604.28</u>	 <u>\$ 604.28</u>

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

HAMPTON BEACH VILLAGE DISTRICT
Statement of Budget and Actual Revenues
For The Year Ended December 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u> <u>Budget</u>
<u>District Taxes</u>	\$ 303,799.00	\$ 303,799.00	\$ -0-
<u>Intergovernmental Revenues</u>			
Business Profit Tax	\$ 796.00	\$ 795.79	\$ (.21)
<u>Charges For Services</u>			
Rent of Town Property	\$ 17,500.00	\$ 17,500.00	\$ -0-
<u>Sale of Town Property</u>			
Diesel Fuel	\$ 1,000.00	\$ 733.55	\$ (266.45)
<u>Miscellaneous Revenues</u>			
Playground	\$ 2,500.00	\$ 2,500.00	\$ -
Ashworth Fund	200.00	200.00	-
Other	-0-	668.65	668.65
Total	<u>\$ 2,700.00</u>	<u>\$ 3,368.65</u>	<u>\$ 668.65</u>
<u>Capital Reserve Transfers</u>	\$ 100,000.00	\$ 100,000.00	\$ -
<u>Interest</u>	\$ -0-	\$ 2,538.33	\$ 2,538.33
Fund Surplus Used To Reduce Tax Rate	\$ 10,751.00	\$ 10,751.00	\$ -
TOTALS	<u>\$ 436,546.00</u>	<u>\$ 439,486.32</u>	<u>\$ 2,940.32</u>

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

WILLIAM C. YOUNGCLAUS CERTIFIED PUBLIC ACCOUNTANT

HAMPTON BEACH VILLAGE DISTRICT
 Schedule of Budgeted and Actual Appropriation
 For The Year Ended December 31, 1987

	Budget	Actual	(Over (Under) Budget
<u>General Government:</u>			
Sign Maintenance	\$ 2,250.00	\$ 2,250.00	\$ -0-
Ballot	800.00	587.92	(212.08)
Office Salaries and Expense	2,600.00	2,525.00	(75.00)
Sundries	500.00	622.75	122.75
General Expense	5,500.00	3,805.99	(1,694.01)
Study Committee	-0-	280.00	280.00
	<u>\$ 11,650.00</u>	<u>\$ 10,071.66</u>	<u>\$ (1,578.34)</u>
 <u>Public Safety:</u>			
Fire Equipment	\$ 9,140.00	\$ 17,132.32	\$ 7,992.32
Station Maintenance	17,500.00	17,778.36	278.36
Truck Repair	16,700.00	5,120.12	(11,579.88)
Gasoline	2,800.00	1,829.98	(970.02)
Communications	6,580.00	7,365.23	785.23
Utilities and Supplies	10,400.00	10,217.87	(182.13)
Insurance	19,126.00	19,628.50	502.50
	<u>\$ 82,246.00</u>	<u>\$ 79,072.38</u>	<u>\$ (3,173.62)</u>
 <u>Culture, Recreation, and Advertising:</u>			
Advertising	\$ 120,000.00	\$ 116,894.35	\$ (3,105.65)
Band	33,000.00	33,000.00	-0-
Children's Day	2,000.00	2,000.00	-0-
Fireworks	18,000.00	19,852.00	1,852.00
Playground Salaries	11,500.00	8,609.92	(2,890.08)
Playground Maintenance	4,000.00	4,476.54	476.54
Memorial Service	150.00	-0-	(150.00)
	<u>\$ 188,650.00</u>	<u>\$ 184,832.81</u>	<u>\$ (3,817.19)</u>
<u>Capital Expenditures:</u>	<u>\$ 154,000.00</u>	<u>\$ 154,000.00</u>	<u>\$ -0-</u>
 TOTALS	 <u>\$ 436,546.00</u>	 <u>\$ 427,976.85</u>	 <u>\$ (8,569.15)</u>

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

WILLIAM C. YOUNGCLAUS, CERTIFIED PUBLIC ACCOUNTANT

HAMPTON BEACH VILLAGE DISTRICT
Notes to Financial Statements (Continued)
Year Ended December 31, 1987

Note 2.) Capital Projected Funds

Capital project funds consisted of monies voted in 1981 for capital improvements as the result of the sale of the salt water protective system.

The original voted amount was \$75,000. Interest earned on this money as of December 31, 1987, amounted to \$7,037.79.

Note 3.) Rental Income

As of March 1987, the precinct entered into a lease contract for properties owned by the precinct. The terms of the lease agreement are for two years with future lease payments of:

1988	\$ 17,500
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Additionally, the lease is contingent upon his payment of all property assessed real and personal property taxes upon the demised premises.

HAMPTON BEACH VILLAGE DISTRICT
Notes to Financial Statements
Year Ended December 31, 1987

Note 1.) Summary of Significant Accounting Policies

The accounting policies of the Hampton Beach Village District conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary funds. Governmental funds utilize the modified basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- A. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- B. Prepaid expenses are not normally recorded.

Property, Plant and Equipment

Property, plant, and equipment acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowing in connection therewith are accounted for as expenditures in the year payments are made. This is contrary to generally accepted accounting principles which require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Types and Purposes of Funds

- A. General funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.
- B. Capital Project Funds - Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Designated Fund Balances

The reserved fund balance designated for subsequent years expenditures represents the following:

Ross Fund	\$ 604.28
Special Article - To Purchase Tanker/Pumper	<u>154,000.00</u>
	<u>\$ 154,604.28</u>

TOWN OF HAMPTON
LETTER OF COMMENTS AND RECOMMENDATIONS
DECEMBER 31, 1987

Carri • Plodzik • Sanderson
Professional Association

accountants & auditors

A. Bruce Carri, CPA
Stephen D. Plodzik, PA
Robert E. Sanderson, PA
Paul J. Mercier, Jr., CPA
Edward T. Perry, CPA
Armand G. Martineau, CPA

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

February 8, 1988

Members of the Board of Selectmen
Town of Hampton
Hampton, New Hampshire

Dear Members of the Board:

We have examined the financial statements of the Town of Hampton for the year ended December 31, 1987 and have issued our report thereon dated January 29, 1988. In connection with our examination, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate accounting systems.

We wish to express our appreciation for the cooperation we received from the Town officials and employees during the course of our examination.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Very truly yours,


CARRI, FLODZIK SANDERSON
Professional Association

TOWN OF HAMPTON

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1987

A. Town Accountant Position

In previous years, we have recommended that the Town establish a staff accountant position to oversee the operation of the entire financial system. This individual should possess the necessary skills to enable an assumption of responsibility for supervising all bookkeeping and record-keeping functions. This would include, but not be limited to the following:

1. Reviewing and appraising the soundness, adequacy, and application of accounting, financial, and operating controls.
2. Ascertaining the extent of compliance with established policies, plans, and procedures to include State and Federal statutes where applicable.
3. Ascertaining the extent to which the Town's assets are accounted for and safeguarded from losses of all kinds.
4. Supervising the various clerical aspects of the accounting functions including bookkeeping and responsibility for preparing periodic financial reports.
5. Ascertaining the reliability of accounting and other data within the organization. This includes the accounting responsibilities of elected officials and appointed commissions.

At present, the Town has an individual in charge of its accounting department who does maintain many of the necessary records. However there is a lack of support and expert guidance for this individual. It is becoming more and more evident that there is a mounting need for a stronger accounting department supervisor with sufficient knowledge to support the present staff who are very dedicated and loyal individuals. Accounting controls continue to become weaker under the present circumstances. Some examples of these weaknesses are described below:

Our annual audit engagement with the Town of Hampton is for the purpose of "expressing an unqualified opinion on the fairness of presentation of the financial statements of the Town". In actuality, we prepare the year-end financial statements, because of the inadequacy of the internal accounting controls and the lack of accounting expertise and guidance. Besides being beyond the audit engagement, it is very difficult to rectify problems which exist over a twelve-month period. Further, the independent audit should not be relied upon to find and correct errors which may occur. We continue to spend an inordinate amount of time to extract year-end information, such as all receivables due the Town, accounts owed by the Town, and outstanding purchase orders, in order to issue an unqualified opinion on the financial statements.

TOWN OF HAMPTON

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1987

It is important that management be made aware throughout the year of each fund's fund balance. In order to achieve this type of system, it is necessary to have the skill, time, cooperation of department heads, and an adequate data processing system.

During 1987, \$165,000 was borrowed for the purpose of purchasing a new tanker/pumper for the Fire Department. This receipt was never recorded on the books of the Town because of the lack of communication between the Treasurer and the bookkeeping department.

The present staff lacks the time to prepare routine reconciliations of ambulance receivables including follow-up billings on delinquent accounts. At December 31, 1987, there is a receivable due the Town for ambulance services of \$48,405.80 which includes \$9,872.67 from 1984 and prior years, \$11,249.59 from 1985, \$11,849.97 from 1986, and \$15,433.67 from 1987. This represents a sizable revenue to the Town; a closer monitoring could result in greater collections.

The above situations serve as illustrations of the need for a strong accountant to coordinate and reinforce the current staff.

It is our understanding that the Town is in the process of beginning to update its data processing system. While this is a much needed step, it will assuredly result in more demands on staff, not less, until the new system is debugged and there is confidence that all required information is being processed.

B. Treasurer's Duties

There has been some problem in 1987 with the timeliness of the Treasurer's monthly reports to the Town. There was also some confusion in the way timing differences were being reported, which made it difficult for the accounting department to reconcile its records to the Treasurer. Guidance has been given to both the Treasurer's office and the accounting department, and we expect this situation to be corrected in 1988.

As required by Statute, all funds of the Town, with a few exceptions, are to be in the custody of the Town Treasurer. As of December 31, 1987, the History Book Committee Fund had cash of \$51,499.80; the Planning Board had \$434,000 in the form of Developers' Performance Bonds, and the 350th Anniversary Committee had cash of \$13,006.00. We strongly recommend that these monies be transferred to the Town Treasurer in accordance with State requirements.

Monthly reports need to be prepared for all funds. All receipts and disbursements must be included on the monthly reports. As noted previously, part of the reason that the \$165,000 tanker/pumper note was not recorded, was that it was never shown on a Treasurer's report.

TOWN OF HAMPTON

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1987

C. *Assessing Department*

There appears to be a serious problem within the Assessing Department as evidenced by the \$202,789 variance between estimated and actual property tax revenue for 1987; and the large number of property tax abatements granted subsequent to the December tax billings. Further, in a letter to the Tax Collector from the Assistant Commissioner of Revenue Administration dated December 9, 1987, the Tax Collector was advised not to accept the property tax warrant because of an unexplained difference of \$174,567 between the tax rate papers and the 1987 property tax warrant. It was not within the scope of this audit engagement to determine the cause of the deficiencies in record-keeping within this department. However, it should be evident that steps should be taken to preclude these circumstances from reoccurring.

D. *Vendor Testing*

During the audit testing, it was discovered that some disbursements were not adequately supported. Reimbursements for conferences, travel, etc. were sometimes paid on the basis of a handwritten description of meals, lodging, and travel costs and were not supported by restaurant or motel receipts which would verify the actual charges. Some telephone bills did not contain supporting documentation for long-distance calls.

E. *Cemetery Transfer*

In Article No. 27 of the 1987 Town Meeting, it was voted to transfer \$8,050 representing 1986 Burial Ground income to the Trust Funds. As of the 1987 audit, this transfer had not been made, but rather was being held by the Cemetery Trustees in a separate bank account. We recommend that this money be turned over to the Trustees of Trust Funds.

F. *General Fixed Asset Accounting*

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguard over the asset, and allows for depreciation to be estimated when applicable. The Town does not maintain records for its investment in property, plant and equipment.

Fixed asset accounting should be considered when determination of applications to be automated is made. Certain Federal grants, as well as generally accepted accounting principles, require that adequate fixed asset records be maintained.

TOWN OF HAMPTON, NEW HAMPSHIRE
PURPOSE AND LIMITATIONS OF REVIEW

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted government accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town taken as a whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing, and extent of the audit tests to be applied in our examination of the 1987 financial statements. This report does not affect our report on these financial statements dated January 29, 1988.

The preceding report is intended solely for the use of management and should not be used for any other purpose.

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**TOWN OF HAMPTON
STATE OF NEW HAMPSHIRE**

**1988
WARRANT
AND
BUDGET**

**TOWN OF HAMPTON
STATE OF NEW HAMPSHIRE
1988 TOWN WARRANT**

To the inhabitants of the Town of Hampton in the County of Rockingham, said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Uptown Fire Station on Winnacunnet Road on Tuesday, the eighth day of March 1988, at eight o'clock in the forenoon to act upon the following subjects: Article 1 through Article 10.

Pursuant to the action in Article 16 in the 1973 Town Warrant, the Board of Selectmen has set Saturday, March 12, 1988, at ten o'clock in the forenoon at the Winnacunnet High School Auditorium for the second session of the Annual Town Meeting to act upon the following subjects: Article 11 through 49.

ARTICLE 1

To choose by non-partisan ballot: One (1) Moderator for two (2) years; Two (2) Selectmen for three years; One (1) Treasurer for one (1) year; One (1) Collector of Taxes for three (3) years; One (1) Trustee of the Trust Funds for three (3) years; One (1) Cemetery Trustee for three (3) years; Two (2) Library Trustees for three (3) years; One (1) Supervisor of the Checklist for six (6) years; One (1) Supervisor of the Checklist for two (2) years; Four (4) Municipal Budget Committee for three (3) years; Two (2) Municipal Budget Committee for one (1) year; Two (2) Planning Board for three (3) years.

ARTICLE 2

At the present time, the Town of Hampton is governed by a Town Meeting Form of government which acts as the legislative body.

In the interim a five member Board of Selectmen elected at large from the Town govern in accord with Town Meeting directives and statutory duties. A Town Manager manages the Town pursuant to Statutory duties and directives from the Board of Selectmen. A seven member Planning Board is elected.

A 15 member Budget Committee is elected and is responsible for recommending all expenditures to the Annual Town Meeting in accord with the Municipal Budget Act.

The Town Clerk and Town Tax Collector are elected.

The above form of government will be changed as follows in

the event the proposed charter is adopted:

The Town Meeting form of government, the Board of Selectmen and the Town Manager will be abolished and replaced by an eleven member Town Council with a Town Administrator whose statutory powers will be limited.

The Town Council will be elected from four population districts with two councilors from each district. Three councilors will be elected at large.

The Planning Board, Town Clerk and Tax Collector will be appointed rather than elected.

The Municipal Budget Committee will be abolished and its functions assumed by the Town Council.

Shall the municipality approve the new charter recommended by the charter commission?

ARTICLE 3

Shall the powers and duties of the office of the collector of taxes be transferred from said office to that of Town Manager?

ARTICLE 4

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

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Ordinance by amending the definition of FRONTAGE contained in ARTICLE 1.6.18 to read as follows:

FRONTAGE: The length of the lot bordering on and providing access to a Class V or better highway. Footage requirements specified in Article IV of this Ordinance shall be contiguous.

ARTICLE 5

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

TO SEE IF THE TOWN WILL VOTE TO amend Article XI, subsection 11.2.5 of the Town of Hampton Zoning Ordinance to read as follows:

BOCA Basic/National Fire Prevention Code, 1987 edition.

ARTICLE 6

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

TO SEE IF THE TOWN WILL VOTE TO amend Article XI, of the Town of Hampton Zoning Ordinance by deleting Section 11.4 and adding a new section 11.4 to read as follows:

SPRINKLER SYSTEMS

a) No building used or designed for permanent or temporary human residence, other than single family dwellings, shall be permitted to be constructed after the date of enactment of this section, of three or more stories or six or more attached wood frame living units being two stories in height, unless furnished with a sprinkler system installed in accordance with standards set forth in the BOCA Basic/National Fire Prevention Code, 1987 edition and NFPA Standard 13,13D or where applicable, 13R residential sprinkler systems.

b) Sprinkler systems installed meeting NFPA Standard 13 shall be connected to the Hampton Municipal Fire Alarm System via Master Box. Installation shall conform to the minimum requirements of the Hampton Fire Department.

c) For the purpose of this section, "construction" shall refer to either the erection of new buildings or the re-erection of existing buildings that have been destroyed or damaged to such an extent as to be unsuitable or unsafe for human residence, or the elevating, relocation or remodeling of existing buildings.

d) Living unit shall mean the accommodations designed for use by a single family.

ARTICLE 7

Are you in favor of the adoption of Amendment No. IV as proposed by the Selectmen of the Town of Hampton to amend the Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Map and Zoning Ordinance of the Town by rezoning to Industrial (I) use, that portion of the area presently zoned for Residence AA (RAA) use bounded and described as follows:

Beginning at a point on the westerly side line of the Interstate Route 95, said point being where the easterly bound of the area zoned for Residence AA (RAA) use intersects said Interstate Route 95; thence running westerly along the northerly sideline

of the Exeter-Hampton Expressway (Rte. 51) to a point where the westerly bound of the area zoned Residence AA (RAA) use intersects the Exeter Town boundary; thence running north-easterly to a point where the area zoned Residence AA (RAA) use intersects the boundary of the Towns of Exeter, Stratham, North Hampton, and Hampton; thence easterly along the Hampton-North Hampton boundary to a point where the area zoned Residence AA (RAA) use intersects the boundary of the Interstate Route 95; thence southerly along the easterly bound of the area zoned Residence AA (RAA) use to the point of beginning.

(Recommended by the Planning Board)

ARTICLE 8

Are you in favor of the adoption of Amendment No. V as proposed by 25 or more registered voters of Hampton to amend the Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Ordinance by adding between the Preamble and Article I the following paragraph:

“Point of Information”: The members of the Hampton Planning Board and the Board of Adjustment have taken an oath to uphold the Constitution of New Hampshire. Under Article 8 it requires them to be accountable at all times to the people. If during their work, a conflict arises between private goals of individuals and/or parties presenting proposals, plans, or requests for variances, and the Board’s public responsibilities, the public goal shall take precedence, in order to promote the general welfare of the majority of the people, and to protect the community’s environment for present and future generations.

(NOT Recommended by the Planning Board)

ARTICLE 9

Are you in favor of the adoption of Amendment No. VI as proposed by 25 or more registered voters of Hampton to amend the Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Map and Zoning Ordinance of the Town of Hampton by rezoning to General (G) use that portion of the area presently zoned for Industrial (I) use bounded and described as follows:

Description of portion of Samuel A. Towle property to be rezoned from Industrial to General.

A portion of that land shown on the Town of Hampton Assessor's Map 400 as per the old map numbering system, and being parcel #29 and further shown on "Plat of Land for Heirs of Samuel A. Towle in Hampton, N.H." dated August 1976, recorded at Rockingham County Registry of Deeds as B-6230, said portion being further described as follows:

Beginning at a point located on the Industrial/General zone in the easterly sideline of the New Hampshire Route 512 (Exeter-Hampton Expressway) at land now or formerly of Samuel A. Towle; said point being located 506.24', S 07 Degrees 22' 30" W of a New Hampshire Highway Bound at the intersection of Route 51 and Towle Farm Road; said point also being located 500' south of the southerly sideline of Towle Farm Road; thence proceeding across land of said Towle, 500' distance and parallel to the southerly sideline of said Towle Farm Road, N 88 Degrees 32' 40" E. 266.57' to a point of land now or formerly of Towle Farm Realty Trust; thence turning and proceeding along land of said Towle Farm Realty Trust S 13 Degrees 10' 50" W, 757.58' to a point at land now or formerly of E. Woodman; thence turning and proceeding along land of said Woodman, N 66 Degrees 02' 30" W, 163.53' to a point in the easterly sideline of said N.H. Rte. 51; thence turning to the right and proceeding along said sideline and along curve to the right radius 4,975.00', an arc length of 546.81' to a new Hampshire Highway Bound; thence proceeding, still along said easterly sideline, N 07 Degrees 22' 30" E, 120.39' to the point of beginning.

Also to rezone the land shown on the Town of Hampton Assessor's Map Number 400 as per the old Map numbering system and being Lot 26 of said Map, consisting of approximately 3.8 acres.

(Recommended by the Planning Board)

ARTICLE 10

Are you in favor of the adoption of Amendment No. VII as proposed by 25 or more registered voters of Hampton to amend the Zoning Ordinance as follows:

TO SEE IF THE TOWN WILL VOTE TO amend the Zoning Ordinance to add an AQUIFER PROTECTION ORDINANCE so that Hampton's wellfields, now and in the future, will be protected from any potential contamination as they are the primary source of our drinking water.

(NOT Recommended by the Planning Board)

ARTICLE 11

To see if the Town will vote to accept the Budget as submitted by the Municipal Budget Committee and to raise and appropriate the sum of \$10,301,737.00.

ARTICLE 12

On petition of Glyn P. Eastman and 10 or more other registered voters of the Town of Hampton to respectfully request that the following item be placed in the Town Warrant for consideration at the Annual Town Meeting to be held in March 1988:

(a) To see if the Town will raise and appropriate the sum of \$2,995,000.00 for the purpose of building and equipping a Community Center in accordance with the drawings and specifications prepared by the Design Builder in accordance with Article 20 of the 1987 Town Meeting by the issuance of Serial Bonds or Notes not to exceed \$2,995,000.00 under and in compliance with the provisions of the Municipal Finance Act (N.H.R.S.A 33:1 et. seq. as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereof, and to take such other actions as may be necessary to effect the issuance, negotiations, sale, and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton.

(b) To allow the Selectmen to apply for and accept any such monies which may become available through state or federal grants and/or private sources.

(NOT Recommended by the Budget Committee)

ARTICLE 13

To see if the Town will raise and appropriate the sum of \$418,000.00 for the purpose of expanding the town office building in accordance with the plans and specifications prepared by Hayden Architects; said sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$418,000.00 under and in compliance with the provisions of the Municipal Finance Act (N.H.R.S.A. 33:1-18 et. seq. as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereof, and to take such other actions as may be necessary to effect the issuance, negotiations, sale, and delivery of such bonds or notes as shall be in the best

interest of the Town of Hampton.

(NOT Recommended by the Budget Committee)

ARTICLE 14

Upon the petition of Brenda Quackenbush and 10 or more registered voters to see if the Town will vote to raise and appropriate the sum of \$272,000.00 for the construction of a sidewalk commencing from Five Corners on High Street to Ocean Boulevard, upon the completion of the sewer project on High Street.

(NOT Recommended by the Budget Committee)

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Ninety-eight Thousand Three Hundred Forty-eight Dollars (\$98,348) for the purpose of purchasing new computer hardware and programs as recommended by the Computer Selection Committee.

(Recommended by the Budget Committee)

ARTICLE 16

To see if the Town will vote to expend the following previously appropriated but unspent funds on the 1986 Sewer Construction Plan, bids received for all of the projects under said Plan being in excess of the submitted costs and original appropriations to such an extent that one project has been temporarily eliminated. The previously appropriated funds involved a total of Nine Hundred Forty-nine Thousand Four Hundred Nine Dollars and Fifty-four Cents (\$949,409.54) of unspent funds from the following previous sewer and related appropriation:

Year	Article	Purpose	Appropriation	Amount Currently on Hand
1972	3	The placement and extension of Landing Road/Lafayette Road Interceptor	\$440,000.	
1972		Planning and Design of Secondary sewerage treatment facilities	\$140,000.	\$446,521.15
1974	2	Construction of Secondary sewerage treatment facility	\$840,000.	

Monies Owed by E.P.A. \$371,464.28

Total Available - \$817,985.43

1979	2	Preparing plans and specifications on sewerage and sewerage treatment facilities	\$185,000.	
1983	27	Prepare plans and specifications on sewerage and sewerage treatment facilities	\$250,000.	\$113,803.92
1981	2	Preparing a facilities plan on sewerage and sewerage treatment facilities	\$ 95,000.	\$ 17,620.19

Total - \$949,409.54

Upon allowance of such expenditure by the Town, the Selectmen will be authorized to use the appropriated funds to complete the current Sewer Construction Project. If not allowed, such funds will lapse to surplus.

(Recommended by the Budget Committee)

ARTICLE 17

Shall the town accept the provisions of RSA 53-B:1 to 11 inclusive providing for the establishment of a regional refuse disposal district, together with the towns of Brentwood, Danville, East Kingston, Exeter, Fremont, Hampton Falls, Kensington, New Castle, Newton, North Hampton, Rye, Sandown, and South Hampton, and the city of Portsmouth, and the construction, maintenance, and operation of a regional refuse disposal facility by said district in accordance with the provisions of a proposed agreement filed with the Selectmen?

ARTICLE 18

To see if the town will vote to raise and appropriate the sum of Eighty-one Thousand Four Hundred Twenty-eight (\$81,428.) Dollars for the payment of the town's share of the budget of the Southeast Regional Refuse Disposal District for the fiscal year of said district ending March 31, 1989; to authorize the Treasurer to pay the appropriated amount to said district in four (4) quarterly installments commencing on April 1 and continuing on or before the first day of each successive calendar quarter; and to take action relative thereto.

(Recommended by the Budget Committee)

ARTICLE 19

On petition of Peter E. Tilton, Jr., and ten or more other legal voters, to see if the town will vote to raise and appropriate the sum of \$75,000. for the Conservation Commission Accumulation Fund.

(Recommended by the Budget Committee)

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of Forty-one Thousand Six Hundred Ninety-two (\$41,692.) Dollars to fund cost items relating to the Hampton Fire Department Supervisory Association, Local 3017, salaries and benefits for 1987, such sum representing the cost of those additional salaries and benefits authorized to be offered by the Hampton Board of Selectmen to the Hampton Fire Department Supervisory Association, Local 3017, in their collective bargaining session; pursuant to New Hampshire Revised Statutes Annotated, Chapter 273-A.

(Recommended by the Budget Committee)

ARTICLE 21

On petition of Jane Kelley and 10 or more other registered voters of the Town of Hampton:

To see if the Town will raise and appropriate the sum of \$29,411. for the salary of the Town Clerk of the Town of Hampton for the year 1988.

(Recommended by the Budget Committee)

ARTICLE 22

On petition of Lewis W. Brown and ten or more registered voters of the Town of Hampton: To see if the Town will raise and appropriate the sum of \$26,740.00 for the salary of the Collector of Taxes of the Town of Hampton.

(Recommended by the Budget Committee)

ARTICLE 23

To see if the Town will vote to appropriate the sum of Seventeen Thousand One Hundred Thirty-six (\$17,136.) Dollars to be deposited in the Cemetery Burial Trust Fund, the interest from which shall be withdrawn annually and used for maintenance of cemeteries. This sum was obtained as revenue from

the sale of cemetery lots during 1987 and will offset the appropriation, therefore having no effect on the 1988 tax rate.

(Recommended by the Budget Committee)

ARTICLE 24

On petition of Wilson P. Dennett and eighteen other registered voters of the Town of Hampton: To see if the Town will raise and appropriate \$10,400.00 for the salary of the Town Treasurer of the Town of Hampton.

(NOT Recommended by the Budget Committee)

ARTICLE 25

To see if the Town will raise and appropriate the sum of \$2,000. for the restoration of the fish houses at Stimson Park for the 1988 350th Anniversary Celebration.

(Recommended by the Budget Committee)

ARTICLE 26

On petition of Judy Dubois and 10 or more registered voters of the Town of Hampton: To see if the town will vote to raise and appropriate the sum of Two Thousand (\$2,000.) to help defray the expense of the 1988 Christmas Parade. Said funds to be paid to the Hampton Beach Chamber of Commerce.

(Recommended by the Budget Committee)

ARTICLE 27

On petition of Arthur J. Moody and nine or more other legal voters, to see if the Town will vote to raise and appropriate \$1,000. as a donation from the people of the Town of Hampton to the Christa McAuliffe Planetarium Fund, held by the State Treasurer, which will provide for the construction and operation of an educational facility in Concord as the official state memorial to the late Concord teacher and United States astronaut.

(Recommended by the Budget Committee)

ARTICLE 28

On petition of the Meeting House Green Memorial and Historical Association, Inc., and Ten or more Registered Voters of the Town of Hampton, New Hampshire: To see if the Town will raise and appropriate the sum of \$600.00 to carry out the entente

of the Town Meeting of 1891. To erect a Tablet in memory of General Moulton.

(Recommended by the Budget Committee)

ARTICLE 29

To see if the Town will vote to adopt the provisions of Chapter 149-I of the New Hampshire Revised Statutes Annotated pertaining to sewers, and authorizing the Selectmen to perform all the duties and possess all the powers in the Town of Hampton which, in the case of a city, are conferred by RSA Chapter 149-I upon the mayor and aldermen.

ARTICLE 30

To see if the Town will vote to amend Chapter 2, Article 1 of the Health and Welfare Ordinance to provide a comprehensive program for the issuance of permits and fees for the use of the Town Dump in accord with Sections 2:101 thru Section 2:112 (The full text of Sections 2:101 and 2:112 inclusive are posted at the Town Office Building and the Precinct Fire Station.)

ARTICLE 31

On petition of Ann W. Kaiser and ten or more registered voters of the Town of Hampton: To answer the question: Shall we adopt the provisions of RSA 80:58-86 for a real tax lien procedure? These statutes provide that the tax sales to private individuals for nonpayment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.

ARTICLE 32

To see if the town will vote to adopt the provisions of RSA 76:15-a thereby establishing a Semi-Annual Collection of Taxes in the Town of Hampton.

ARTICLE 33

To see if the Town will vote to authorize prepayment of property taxes and to authorize the Tax Collector to accept prepayments as provided by RSA 80:52-a.

ARTICLE 34

To see if the Town will vote to establish the land acquisition capital reserve fund as authorized in RSA 35:1, IIIa, for the purpose of acquiring conservation land or interests in land for permanent conservation use, to be used as the local matching funds or part of the local; matching funds under the N.H. Land Conservation Investment Program (LCIP) RSA 221-A, and to appoint the Selectmen as agents for the Town for purposes of expending the principal of said funds raised in Article 19 together with funds existing in the conservation accumulation fund and further to authorize the Selectmen to accept private donations of land, interests in land or money for the purposes of contributing to the local matching portion under RSA 221-A and authorize the Selectmen to apply for and accept the state matching funds under the LCIP for the purposes of acquisition of the fee or lesser interest in conservation land and other costs associated therewith. Said appropriated funds may be expended by majority vote of the conservation commission with approval of the Selectmen.

ARTICLE 35

To see if the Town will vote to rescind the adoption of Article 29 of the Town Warrant for the Town Meeting of March 11, 1986, which suspended sales of Town leased land under the Hampton Beach Improvement Company lease until April 2, 1997, and to reinstate completely and in full the article adopted at the Special Town Meeting on May 11, 1982, as amended by Article 51 of the Town Warrant for the Town Meeting of March 12, 1985, and as amended by Article 27 of the Town Warrant for the Town Meeting of March 11, 1986, which provided for the sale of Town leased land.

ARTICLE 36

To see if the Town will vote to authorize the Planning Board to prepare and subsequently amend a recommended program of municipal capital improvement projects projected over a period of at least six (6) years to aid the Board of Selectmen in their consideration of the annual budget, all as authorized by RSA 674:5-8.

ARTICLE 37

On petition of ten or more legal voters of the Town of Hampton, to see if the Town will vote to direct the Selectmen, until the next annual town meeting, to undertake all legal action

and lawful means reasonably necessary, including the expenditure of costs and attorneys' fees, to present the Town's objections and contentions with respect to the Seabrook Nuclear Power Plant, including emergency planning for the Town of Hampton.

ARTICLE 38

On petition of Bruce A. Montville and 10 or more registered voters of the Town of Hampton:

To see if the Town will vote to re-prioritize the sewage line completion of Glade Path by moving the scheduling of this project to take place during 1988. The project would call for westerly extension of the existing sewage line on Glade Path for a distance of approximately 600 feet (end of road), thus providing town services for property owners whose families have paid taxes for the past 40 years or better. Glade Path is a level town road, paved, and without unusual obstacles.

ARTICLE 39

On petition of 10 or more registered voters of the Town of Hampton; To see if the Town will vote to authorize the Selectmen to convey to P-L-S Development Company upon such terms as the Selectmen may determine appropriate all of the Town's interest in that parcel of land lying Northerly and off Exeter Road, said parcel having been acquired by the Town by Tax Collector's deed recorded in Rockingham Records Book 1872, Page 459.

ARTICLE 40

On petition of ten or more registered voters of the Town of Hampton, to see if the Town will vote to abandon, discontinue that former roadway or pathway leading southerly from Island Path to the marsh, and located easterly of Lots 43 and 44 on tax map 281, and to convey all of the town's right, title and interest therein to the abutters upon such terms and conditions as the Selectmen may deem appropriate.

ARTICLE 41

On petition of 10 or more registered voters of the Town of Hampton: To see if the Town will vote to sell a parcel of land shown as Lot #7 Tax Map #282 to the Island Path Realty Trust, Lori Lessard, Trustee, said parcel being adjacent to another land of the Island Path Realty Trust located on Island Path.

ARTICLE 42

Upon the petition of Sheila M. Cuddy and 9 or more registered voters of the Town of Hampton: To see if the Town will vote to abandon and discontinue that roadway located westerly of Acadia Avenue and shown as Rye Court on a plan entitled, "Alteration of Plan Surfside Park, Hampton Beach - N.H." as recorded in Rockingham Records as Plan #0232. The premises are also located on the Hampton Tax Maps on Map 222 between Lot 43 on the North and Lot 37 on the South.

ARTICLE 43

On petition of ten or more legal voters to see if the Town will vote to lease at \$1. per school year the vacant Arnold property lot, so called, to the Hampton School District for the purpose of an off-street school bus loading/unloading area, without structures, and to grant an easement over the adjacent Martel property lot, so called, which is also vacant, for a travel lane. Vehicle parking areas on the lots may also be paved. Details of the extent of paving, drainage control, insurance, tree conservation, etc., shall be as determined by the Board of Selectmen. Said lease and easement shall continue from year to year until amended or terminated by the Town. The ownership of the lot shall remain with the Town of Hampton.

ARTICLE 44

To see if the Town will vote to comply with certain recent amendments to RSA Chapter 202-A:6 (the Library Trustees Statute), as follows: The Board of Trustees shall consist of five (5) members, such that as of the annual meeting of the Town in 1989 the Town shall elect only one (1) Trustee (not two). All Trustees previously elected or elected under this Article shall serve staggered three (3) year terms.

ARTICLE 45

To see if the Town will vote to sell a certain tract of town owned land received by Tax Sale located between Moulton Road and Windmill Lane to Mr. & Mrs. Allen L. Knight, 58 Moulton Road, Hampton, N.H., for a price to be determined by the Board of Selectmen, said land-locked tract, approximately 50 by 100 feet, adjoining their property on Moulton Road to the west as shown on Town Tax Map Lot 27/42 and described by deed to the Town of Hampton dated August 10, 1982 and recorded in Rockingham County Registry of Deeds, Book 2419, Page 0825.

ARTICLE 46

To see if the Town will vote to adopt and reaffirm all previous ordinances approved by the Board of Selectmen, and further authorize the Board of Selectmen to adopt all necessary and proper ordinances for the orderly governing of the Town of Hampton prior to the annual town meeting in March of 1989.

ARTICLE 47

To see if the Town will vote to give the Selectmen and Town Treasurer power to borrow in anticipation of taxes.

ARTICLE 48

To see if the Town will vote to authorize the Board of Selectmen to accept grants and/or gifts for the Town of Hampton.

ARTICLE 49

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

HAMPTON BOARD OF SELECTMEN

Dona R. Janetos, Chairman

Ansell R. Palmer

John R. Walker

John J. Lessard

Glyn P. Eastman

**BUDGET OF THE TOWN
OF HAMPTON, N.H.**

	Actual Appropriations 1987 1987-88)	Actual Expenditures 1987 (1987-88)	Selectmen's Budget 1988 (1988-89)	Budget Committee Recommended 1988 (1988-89)	Not Recommended
PURPOSES OF APPROPRIATION (RSA 31:4)					
GENERAL GOVERNMENT					
Town Officers' Salary	60,730	60,730	17,250	17,250	
Town Officers' Expenses	259,512	280,001	298,716	275,042	- 23,674
Election and Registration Expenses	6,250	5,968	15,900	15,900	
Cemeteries	28,500	28,500	33,304	30,304	- 3,000
General Government Buildings	17,955	30,321	32,378	29,035	- 3,343
Reappraisal of Property	72,854	84,331	95,779	79,792	- 15,987
Planning and Zoning	29,905	33,462	23,466	34,386	+ 10,920
Legal Expenses	135,000	250,798	175,000	163,000	- 12,000
PUBLIC SAFETY					
Police Department	1,950,147	1,824,717	1,906,820	2,017,400	+110,580
Fire Department	1,371,387	1,393,761	1,587,227	1,587,227	-0-
Civil Defense	500	0	500	500	-0-
Building Inspection	78,745	77,754	85,935	80,983	- 4,952
HIGHWAYS, STREETS & BRIDGES					
Town Maintenance	1,862,954	1,845,026	2,238,744	2,110,452	-128,292
Street Lighting	125,000	122,080	133,000	130,000	- 3,000
SANITATION					
Solid Waste Disposal	221,401	292,741	289,971	250,000	- 39,971
HEALTH					
Health Department	58,837	58,837	64,842	58,837	- 6,005
Hospitals and Ambulances	40,420	31,701	30,671	30,671	-0-

Animal Control	19,080	22,287	21,175	21,175	-0-
Vital Statistics	-0-				
Mosquito Control	25,935	24,753	30,038	28,000	- 2,038
Lifeguards	12,000	14,175	15,000	15,000	-0-
WELFARE					
General Assistance	60,000	48,787	60,000	55,000	- 5,000
CULTURE AND RECREATION					
Library	216,000	216,000	252,978	253,828	+ 850
Parks and Recreation	148,336	140,179	166,341	154,341	- 12,000
Patriotic Purposes	4,000	1,425	2,100	2,100	-0-
Conservation Commission	4,000	4,000	4,000	4,000	-0-
Other Organizations	102,827	53,150	65,250	65,350	+ 100
DEBT SERVICE					
Principal of Long-Term Bonds & Notes	579,000	579,000	634,000	634,000	-0-
Interest Expense - Long-Term Bonds & Notes	855,780	854,224	735,247	735,247	-0-
Interest Expense - Tax Anticipation Notes	260,000	225,016	320,000	280,000	- 40,000
CAPITAL OUTLAY					
Misc. Projects	348,905	184,136	421,624	1	-421,623
MISCELLANEOUS					
Municipal Water Department	168,000	150,410	170,000	155,000	- 15,000
FICA, Retirement & Pension Contributions	177,321	182,302	202,500	220,500	- 2,000
Insurance	640,478	672,952	703,822	700,816	- 3,006
Unemployment Compensation	10,000	68	10,000	5,000	- 5,000
Parking	45,000	47,639	48,900	45,900	- 3,000
Trees	6,000	5,997	6,000	6,000	-0-
Municipal & District Court	9,700	13,704	9,700	9,700	-0-
TOTAL APPROPRIATIONS	10,032,459	9,860,922	10,928,178	10,301,737	-626,441
Recommended Special Money Articles				358,219	
Less: Amount of Estimated Revenues, Exclusive of Taxes				-3,896,000	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)				<u>\$6,763,956</u>	

SOURCES OF REVENUE

	Estimated Revenues 1987 (1987-88)	Actual Revenues 1987 (1987-88)	Estimated Revenues 1988 (1988-89)
TAXES			
Resident Taxes	-0-	6,470	-0-
National Bank Stock Taxes	-0-	100	-0-
Interest and Penalties on Taxes	60,000	74,341	75,000
Land Use Change Tax	149,600	149,694	22,500
INTERGOVERNMENTAL REVENUES - STATE			
Shared Revenue - Block Grant	113,429	113,429	110,000
Highway Block Grant	127,714	146,372	130,000
State Aid Water Pollution Projects	84,302	84,302	80,000
District Court	30,000	52,956	50,000
LICENSES AND PERMITS			
Motor Vehicle Permit Fees	1,010,000	1,148,219	1,200,000
Dog Licenses	3,000	2,598	3,000
Business Licenses, Permits and Filing Fees	20,000	11,735	15,000
CHARGES FOR SERVICES			
Income From Departments	300,000	519,032	400,000
Rent of Town Property	20,000	11,604	10,000
Parking Lots	330,000	331,188	330,000
MISCELLANEOUS REVENUES			
Interests on Deposits	150,000	155,458	150,000
Sale of Town Property	5,000	2,339	3,000
Payment in Lieu of Taxes	75,000	86,263	90,000
OTHER FINANCING SOURCES			
Proceeds of Bonds and Long-Term Notes	165,000	165,000	-0-
Revenue Sharing Fund	8,000	8,051	-0-
Fund Balance	516,345	516,345	500,000
Trust Fund Income	715,000	768,746	750,000
TOTAL REVENUES AND CREDITS	3,882,390	4,354,242	3,896,000

**1988 TOWN OF HAMPTON
SPECIAL MONEY ARTICLES**

ARTICLES TO AUTHORIZE TO EXPEND ONLY - No Money to be Raised

- 1.) **EXPEND PREVIOUSLY APPROPRIATED BUT UNSPENT FUNDS ON the 1986
Sewer Construction Plan**
\$949,409.54 (includes EPA monies = \$371,464.28)
RECOMMENDED by Budget Committee

- 2.) **APPROPRIATE THE SUM OF \$17,136.00 to be deposited in the Cemetery
Burial Trust Fund**
RECOMMENDED by Budget Committee

	Recommended	Not Recommended
1.) Tax Collector Salary	\$ 26,740.00	-0-
2.) Town Clerk Salary	\$ 29,411.00	-0-
3.) McAuliffe Donation	\$ 1,000.00	-0-
4.) Fish House Restoration	\$ 2,000.00	-0-
5.) H.F.D. Supv. Assn. 1987	\$ 41,692.00	-0-
6.) Computer Purchase	\$ 98,348.00	-0-
7.) S. E. Regional Refuse Dist.	\$ 81,428.00	-0-
8.) Christmas Parade	\$ 2,000.00	-0-
9.) Conservation Accum. Fund	\$ 75,000.00	-0-
10.) Gen. Moulton Tablet	\$ 600.00	-0-
TOTAL RECOMMENDED	\$358,219.00	-0-
11.) High St. Sidewalk	-0-	\$ 272,000.00
12.) Treasurer Salary	-0-	\$ 10,400.00
13.) Expand Town Office (Bond)	-0-	\$ 418,000.00
14.) Community Center (Bond)	-0-	\$2,995,400.00
TOTAL NOT RECOMMENDED	-0-	\$3,695,400.00

Mary-Louise Woolsey, Chairman
HAMPTON MUNICIPAL BUDGET COMMITTEE

TOWN OF HAMPTON
NEW HAMPSHIRE
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 1987

TOWN OF HAMPTON

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CARRI PLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. 03301 (603)225-6996

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have examined the general purpose financial statements of the Town of Hampton as of and for the year ended December 31, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Hampton at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Hampton. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

January 29, 1988



CARRI PLODZIK SANDERSON
Professional Association

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HAMPTON
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1987

<u>ASSETS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Cash and Equivalents	\$ 2,179,220	\$269,849	\$6,905,365
Investments, At Cost			
Receivables (Net of <u>Uncollectible Allowance</u>)			
Taxes	7,592,748		
Accounts	147,773		
Accrued Interest		143	16,609
Mortgage Notes			
Due From Other Governments	3,495		
Due From Other Funds	772,600		
Amount To Be Provided For Retirement of General Long-term Debt			
TOTAL ASSETS	<u>\$10,695,836</u>	<u>\$269,992</u>	<u>\$6,921,974</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 99,677	\$ 7,482	\$
Accrued Payroll	14,000		
Contracts Payable			557,260
Due To Other Governments	3,290,535		
Due To Other Funds		10,863	
Due To Developers			
Deferred Rental Income	4,900		
Tax Anticipation Note Payable	5,500,000		
General Obligation Bonds Payable			
Notes Payable			
Total Liabilities	<u>8,909,112</u>	<u>18,345</u>	<u>557,260</u>
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	728,183		
Reserved For Endowments			
Reserved For Incomplete Contracts			2,690,956
<u>Unreserved</u>			
Undesignated	1,058,541	251,647	3,673,758
Total Fund Equity	<u>1,786,724</u>	<u>251,647</u>	<u>6,364,714</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$10,695,836</u>	<u>\$269,992</u>	<u>\$6,921,974</u>

Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1987	December 31, 1986
\$ 5,473,034	\$	\$14,827,468	\$13,267,832
4,204,816		4,204,816	5,585,823
		7,592,748	1,681,539
		147,773	33,028
204,378		221,130	466,455
3,346,889		3,346,889	1,719,857
		3,495	
8,050		780,650	801,891
	<u>9,459,000</u>	<u>9,459,000</u>	<u>9,873,000</u>
<u>\$13,237,167</u>	<u>\$9,459,000</u>	<u>\$40,583,969</u>	<u>\$33,429,425</u>
\$ 642	\$	\$ 107,801	\$ 34,158
		14,000	
		557,260	6,541
104,109		3,394,644	3,142,958
769,787		780,650	801,891
481,000		481,000	
		4,900	4,300
		5,500,000	
	9,275,000	9,275,000	9,835,000
	184,000	184,000	38,000
<u>1,355,538</u>	<u>9,459,000</u>	<u>20,299,255</u>	<u>13,862,848</u>
		728,183	1,152,077
11,881,629		11,881,629	9,731,356
		2,690,956	
		4,983,946	8,683,144
<u>11,881,629</u>		<u>20,284,714</u>	<u>19,566,577</u>
<u>\$13,237,167</u>	<u>\$9,459,000</u>	<u>\$40,583,969</u>	<u>\$33,429,425</u>

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

EXHIBIT B
TOWN OF HAMPTON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Fiscal Year Ended December 31, 1987

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$14,229,117	\$	\$
Intergovernmental Revenues	557,336	2,670	168,211
Licenses and Permits	1,159,940		
Charges For Services	442,544		
Miscellaneous	311,376	434,370	564,035
<u>Other Financing Sources</u>			
Bond Proceeds	165,000		
Operating Transfers In	<u>1,213,552</u>	<u>356,293</u>	
<u>Total Revenues and Other Sources</u>	<u>18,078,865</u>	<u>793,333</u>	<u>732,246</u>
<u>Expenditures</u>			
General Government	1,730,117	29,066	
Public Safety	3,447,916		
Highways, Streets, Bridges	2,053,564		
Sanitation	283,689		
Health	121,312	2	
Welfare	48,464		
Culture and Recreation	180,245	275,602	
<u>Debt Service</u>			
Principal	579,000		
Interest	1,079,240		
Capital Outlay	311,418		2,505,214
<u>Other Uses</u>			
Operating Transfers Out	<u>7,939,889</u>	<u>347,459</u>	<u>104,383</u>
<u>Total Expenditures and Other Uses</u>	<u>17,774,854</u>	<u>652,129</u>	<u>2,609,597</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>			
	304,011	141,204	(1,877,351)
<u>Fund Balances - January 1</u>	<u>1,482,713</u>	<u>110,443</u>	<u>8,242,065</u>
<u>Fund Balances - December 31</u>	<u>\$ 1,786,724</u>	<u>\$251,647</u>	<u>\$6,364,714</u>

Totals (Memorandum Only)	
December 31, 1987	December 31, 1986
\$14,229,117	\$11,583,946
728,217	604,848
1,159,940	1,028,925
442,544	347,808
1,309,781	1,017,094
165,000	7,800,000
<u>1,569,845</u>	<u>1,496,557</u>
<u>19,604,444</u>	<u>23,879,178</u>
1,759,183	1,483,556
3,447,916	2,928,673
2,053,564	1,829,947
283,689	216,675
121,314	108,012
48,464	26,271
455,847	363,695
579,000	260,000
1,079,240	386,336
2,816,632	828,883
<u>8,391,731</u>	<u>7,829,631</u>
<u>21,036,580</u>	<u>16,261,679</u>
(1,432,136)	7,617,499
<u>9,835,221</u>	<u>2,217,722</u>
<u>\$ 8,403,085</u>	<u>\$ 9,835,221</u>

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

EXHIBIT C
TOWN OF HAMPTON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For the Fiscal Year Ended December 31, 1987

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$14,013,802	\$14,229,117	\$ 215,315
Intergovernmental Revenues	538,688	557,336	18,648
Licenses and Permits	1,033,000	1,159,940	126,940
Charges For Services	320,000	442,544	122,544
Miscellaneous	260,000	311,376	51,376
<u>Other Financing Sources</u>			
Long-term Note Proceeds	165,000	165,000	
Operating Transfers In	<u>1,053,000</u>	<u>1,213,552</u>	<u>160,552</u>
<u>Total Revenues and Other Sources</u>	<u>17,383,490</u>	<u>18,078,865</u>	<u>695,375</u>
<u>Expenditures</u>			
General Government	1,639,867	1,730,117	(90,250)
Public Safety	3,580,779	3,447,916	132,863
Highways, Streets, Bridges	2,077,675	2,053,564	24,111
Sanitation	221,401	283,689	(62,288)
Health	144,122	121,312	22,810
Welfare	60,000	48,464	11,536
Culture and Recreation	241,518	180,245	61,273
<u>Debt Service</u>			
Principal	579,000	579,000	
Interest	1,115,780	1,079,240	36,540
Capital Outlay	1,180,101	311,418	868,683
<u>Other Uses</u>			
Operating Transfers Out	<u>7,939,889</u>	<u>7,939,889</u>	
<u>Total Expenditures and Other Uses</u>	<u>18,780,132</u>	<u>17,774,854</u>	<u>1,005,278</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	(1,396,642)	304,011	1,700,653
<u>Fund Balances - January 1</u>	<u>1,482,713</u>	<u>1,482,713</u>	
<u>Fund Balances - December 31</u>	<u>\$ 86,071</u>	<u>\$ 1,786,724</u>	<u>\$1,700,653</u>

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 8,000	\$ 2,670	\$ (5,330)	\$14,013,802	\$14,229,117	\$ 215,315
			546,688	560,006	13,318
			1,033,000	1,159,940	126,940
			320,000	442,544	122,544
330,000	434,370	104,370	590,000	745,746	155,746
			165,000	165,000	
<u>356,626</u>	<u>356,293</u>	<u>(333)</u>	<u>1,409,626</u>	<u>1,569,845</u>	<u>160,219</u>
<u>694,626</u>	<u>793,333</u>	<u>98,707</u>	<u>18,078,116</u>	<u>18,872,198</u>	<u>794,082</u>
28,500	29,066	(566)	1,668,367	1,759,183	(90,816)
			3,580,779	3,447,916	132,863
			2,077,675	2,053,564	24,111
			221,401	283,689	(62,288)
150	2	148	144,272	121,314	22,958
			60,000	48,464	11,536
327,976	275,602	52,374	569,494	455,847	113,647
			579,000	579,000	
			1,115,780	1,079,240	36,540
			1,180,101	311,418	868,683
<u>338,000</u>	<u>347,459</u>	<u>(9,459)</u>	<u>8,277,889</u>	<u>8,287,348</u>	<u>(9,459)</u>
<u>694,626</u>	<u>652,129</u>	<u>42,497</u>	<u>19,474,758</u>	<u>18,426,983</u>	<u>1,047,775</u>
	141,204	141,204	(1,396,642)	445,215	1,841,857
<u>110,443</u>	<u>110,443</u>	<u>_____</u>	<u>1,593,156</u>	<u>1,593,156</u>	<u>_____</u>
<u>\$110,443</u>	<u>\$251,647</u>	<u>\$141,204</u>	<u>\$ 196,514</u>	<u>\$ 2,038,371</u>	<u>\$1,841,857</u>

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

EXHIBIT D
TOWN OF HAMPTON
Statement of Revenues, Expenditures and Changes in Fund Balance
Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	<u>Fiduciary Fund Type</u> Nonexpendable <u>Trust Funds</u>	<u>Total (Memorandum Only)</u> December 31, 1986
<u>Operating Revenues</u>		
New Funds	\$ 2,140,369	\$3,435,411
Interest and Dividends	785,050	754,122
 <u>Other Sources</u>		
Operating Transfers In	<u>8,050</u>	<u>1,100</u>
 <u>Total Operating Revenues and Other Sources</u>	 <u>2,933,469</u>	 <u>4,190,633</u>
 <u>Operating Expenses</u>		
General Government	13,409	15,001
 <u>Other Uses</u>		
Operating Transfers Out	<u>769,787</u>	<u>737,157</u>
 <u>Total Operating Expenses and Other Uses</u>	 <u>783,196</u>	 <u>752,158</u>
 <u>Net Income</u>	 2,150,273	 3,438,475
 <u>Fund Balance - January 1</u>	 <u>9,731,356</u>	 <u>6,292,881</u>
 <u>Fund Balance - December 31</u>	 <u>\$11,881,629</u>	 <u>\$9,731,356</u>

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

EXHIBIT E
 TOWN OF HAMPTON
 Statement of Changes in Financial Position
 Nonexpendable Trust Funds
 For the Fiscal Year Ended December 31, 1987

	<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>Nonexpendable Trust Funds</u>	<u>December 31, 1986</u>
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income	<u>\$2,150,273</u>	<u>\$3,438,475</u>
<u>Elements of Net Increase</u>		
<u>(Decrease) In Working Capital</u>		
Cash and Equivalents	\$2,053,512	(\$2,190,436)
Investments	(1,381,007)	5,585,823
Mortgages Receivable	1,627,032	487,595
Accrued Interest	(61,275)	176,852
Accounts Payable	3,636	(2,010)
Due To Other Funds	(91,625)	(619,349)
<u>Net Increase In Working Capital</u>	<u>\$2,150,273</u>	<u>\$3,438,475</u>

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

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. *Fund Accounting*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Conservation Commission, Public Library, Parking Lots, Mosquito Control Commission, Cemetery Trustees, Hampton History Book Committee, 350th Anniversary Committee, and Hampton Bicentennial Commission Funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond Funds are shown in this fund type.

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

B. *Account Groups (Fixed Assets and Long-Term Liabilities)*

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. *Basis of Accounting*

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

D. *Budgetary Accounting*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1987, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$ 788,130
Beginning Fund Balance -	
Reserved For Encumbrances	<u>608,512</u>
Total Use of Beginning Fund Balance	<u>\$1,396,642</u>

E. *Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, 1987 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1987 is detailed in Exhibit A-2 and totals \$728,183.

F. *Cash and Investments*

At year end, the carrying amount of the Town's deposits was \$14,827,468 and the bank balance was \$13,189,240. Of the bank balance, \$5,591,555 was covered by Federal depository insurance or backed by commercial paper or federal securities and \$7,597,685 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer, in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

	<u>Carrying Amount</u>
FHLB Discount Notes	\$2,399,330
FNMA Discount Notes	807,986
Federal Home Loan Banks Notes	497,500
Federal National Mortgage Association Debentures	<u>500,000</u>
<u>Total Investments</u>	<u>\$4,204,816</u>

G. *Accumulated Unpaid Vacation and Sick Pay*

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Employees may accumulate sick leave at various rates depending on the employing department. Also, upon retirement or voluntary termination, the Town will pay a percent of accumulated unused sick leave, generally approximately 22.5 - 50%. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is approximately \$444,765. Accumulated vacation leave is approximately \$63,098.

H. *Taxes Collected For Others*

The property taxes collected by the Town include taxes levied for the Hampton and Winnacunnet Cooperative School Districts, Rockingham County and Hampton Beach Village Precinct, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

I. *Property Taxes*

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Hampton annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1987 was \$198,898 and expenditures amounted to \$76,604.

As prescribed by law, the tax collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

J. *Interfund Transactions*

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

K. *Interfund Receivable and Payable Balances*

Individual fund interfund receivable and payable balances at December 31, 1987 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$772,600	\$
Special Revenue Fund		10,863
Trust and Agency Funds	<u>8,050</u>	<u>769,787</u>
<u>Totals</u>	<u>\$780,650</u>	<u>\$780,650</u>

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1987.

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

	<u>General Obligation Debt</u>
Long-Term Debt Payable January 1, 1987	\$9,873,000
New Debt Incurred	165,000
Long-Term Debt Retired	(579,000)
Long-Term Debt Payable December 31, 1987	<u>\$9,459,000</u>

Long-term debt payable at December 31, 1987 is comprised of the following individual issues:

General Obligation Debt

\$1,280,000 1975 Sewer Construction Bonds due in annual installments of \$50,000 through 1997 and \$25,000 through 2004; interest at 6.75%	\$ 675,000
\$790,000 Library Building Bonds due in annual installments of \$80,000 through 1991 and \$75,000 through 1993; interest is variable from 5.70 to 9.10%	470,000
\$800,000 1985 Sewer Bonds - Brown Avenue Interceptor due in annual installments of \$40,000 through 2005; interest is variable from 8.9 to 9.1%	720,000
\$7,800,000 Sewer Construction Bonds due in annual installments of \$390,000 through 2006; interest is variable from 8.0 to 8.125%	7,410,000
\$95,000 Facilities Planning Study Notes due in annual installments of \$19,000 through 1988; interest at 6.60%	19,000
\$165,000 Fire Truck Notes due in annual installments of \$55,000 through 1999; interest at 6.25%	<u>165,000</u>
<u>Total</u>	<u>\$9,459,000</u>

The annual requirements to amortize all debt outstanding as of December 31, 1987, including interest payments, are as follows:

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

Annual Requirements To Amortize Long-Term Debt

Fiscal Year Ending December 31	General Obligation Debt		
	Principal	Interest	Total
1988	\$ 634,000	\$ 736,279	\$ 1,370,279
1989	615,000	687,767	1,302,767
1990	615,000	639,595	1,254,595
1991	560,000	591,225	1,151,225
1992	555,000	546,130	1,101,130
1993-2006	<u>6,480,000</u>	<u>3,535,736</u>	<u>10,015,736</u>
Totals	<u>\$9,459,000</u>	<u>\$6,736,732</u>	<u>\$16,195,732</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Most Town of Hampton full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended December 31, 1987 was \$3,437,483; the Town's total payroll was \$4,010,385.

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 4.6% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented 7.74% for police, 9.76% for firemen and 1.21% for all other employees through June 30, 1987. From July 1, 1987, the Town's contribution rates were 4.8% for police, 9.09% for firemen and 2.94% for other employees. The contribution requirements for the year ended December 31, 1987 were \$432,599, which consisted of \$180,626 from the Town and \$251,973 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1986 for the system as a whole, determined through an actuarial valuation performed as of June 30, 1985, was \$552,050,000. The system's net assets available for benefits on that date (valued at market) were \$568,786,602, leaving no unfunded pension benefit obligation. The percentage that the Town of Hampton has in relation to the entire plan cannot be determined.

NOTE 4 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable Trust Funds at December 31, 1987 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Hampton Real Estate Trust	\$11,828,460	\$
Cemetery - Perpetual Care	34,100	5,650
Town Needy	3,781	1
Library	<u>9,636</u>	<u>1</u>
<u>Total Nonexpendable</u>	<u>\$11,875,977</u>	<u>\$5,652</u>

NOTE 5 - MORTGAGES RECEIVABLE \$3,346,889

Mortgages receivable totaling \$3,346,889 represent loans being administered by the Indian Head Bank and Trust Company at December 31, 1987, in accordance with legislation enacted effective March 15, 1983, covering the sale of former leased lands within the Town of Hampton.

Additions to the "Hampton Real Estate Trust" in 1987, including new mortgages receivable disclosed above, totaled \$2,140,369. Interest earned on investments amounted to \$782,155, less bank management fees of \$13,409, for a net transfer to the General Fund of \$768,746 in 1987.

NOTE 6 - LITIGATION

The Town generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount. Various suits and claims against the Town are presently pending involving claims for personal injury, tax appeals and miscellaneous cases. The five major cases pending against the Town are listed below.

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

1. Public Service has filed suit seeking a rebate of 1982, 1983, 1984 and 1985 taxes based on the premise that their intake cooling tunnel is exempt from taxation. Town Counsel estimates a maximum contingent liability of \$800,000.
2. There is a wrongful death action pending against the Town for which the maximum contingent liability is estimated by Counsel at \$250,000.
3. Another case is pending which contends that a sewer moratorium ordinance was invalid and unenforceable, and seeks a settlement for the plaintiff to compensate for economic losses. A \$200,000 maximum contingent liability is estimated by Counsel.
4. There is an action pending in the US Federal Court which seeks monetary damages as a result of alleged constitutional violations, where the plaintiff was arrested by the Seabrook Police and detained in the Hampton Police Station. Maximum contingent liability is estimated at \$100,000.
5. There is an appeal pending from a decision of the Town's Planning Board denying a condominium development. The Town's maximum contingent liability is estimated to be \$50,000.

There are also other suits and claims pending against the Town. Town Counsel is unable to predict the potential for insurance settlements made by carriers for any of these matters which may be covered in whole or in part by liability insurance.

NOTE 7 - CAPITAL PROJECT FUND

Bonds or Notes Authorized - Unissued

Article 4 of the 1972 Town Meeting approved an appropriation for Secondary Sewage Treatment Facility, including bonds or notes authorized not to exceed \$38,000.

NOTE 8 - PAYMENTS IN LIEU OF TAXES

The Town received \$86,263 in lieu of taxes in 1987 under provision of State Statutes R.S.A 162-I:15, on property leased from the Industrial Development Authority of the State of New Hampshire.

NOTE 9 - COMMITMENTS

Commitments under lease purchase agreements for computer facilities and telephone equipment provide for annual payments as follows:

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

<u>Fiscal Year Ending December 31</u>	<u>Computer Facilities</u>	<u>Telephone Equipment</u>	<u>Total</u>
1988	\$2,546	\$2,175	\$4,721
1989	<u>2,334</u>	<u> </u>	<u>2,334</u>
<u>Totals</u>	<u>\$4,880</u>	<u>\$2,175</u>	<u>\$7,055</u>

The agreement stipulates that, if funds are not appropriated, there is no obligation to pay the remainder of the total time sale price beyond the end of the then-current fiscal period. The facilities and equipment must be returned to the seller.

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COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS

EXHIBIT A-1
TOWN OF HAMPTON
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
<u>Taxes</u>			
Property and Inventory	\$13,804,202	\$14,006,991	\$202,789
Resident		1,080	1,080
National Bank Stock		100	100
Land Use Change	149,600	141,000	(8,600)
Interest and Penalties on Taxes	60,000	79,946	19,946
Total Taxes	<u>14,013,802</u>	<u>14,229,117</u>	<u>215,315</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	113,429	113,429	
Business Profits Tax	213,243	213,233	(10)
Highway Block Grant	127,714	146,372	18,658
State Aid Water Pollution Projects	84,302	84,302	
Total Intergovernmental Revenues	<u>538,688</u>	<u>557,336</u>	<u>18,648</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	1,010,000	1,145,673	135,673
Dog Licenses	3,000	2,221	(779)
Business Licenses, Permits and Fees	20,000	12,046	(7,954)
Total Licenses and Permits	<u>1,033,000</u>	<u>1,159,940</u>	<u>126,940</u>
<u>Charges For Services</u>			
Income From Departments	300,000	419,728	119,728
Rent of Town Property	20,000	22,816	2,816
Total Charges For Services	<u>320,000</u>	<u>442,544</u>	<u>122,544</u>
<u>Miscellaneous Revenues</u>			
Interests on Deposits	150,000	155,507	5,507
Sale of Town Property	5,000	5,754	754
Payments in Lieu of Taxes	75,000	86,263	11,263
District Court Fines	30,000	41,744	11,744
Franchise Fee		19,197	19,197
Other Revenue		2,911	2,911
Total Miscellaneous Revenues	<u>260,000</u>	<u>311,376</u>	<u>51,376</u>

EXHIBIT A-1 (Continued)
TOWN OF HAMPTON
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
Proceeds of Long-term Notes	165,000	165,000	
<u>Operating Transfers In</u>			
<u>Special Revenue Funds</u>			
Revenue Sharing Fund	8,000	8,194	194
Parking Lots Fund	330,000	331,188	1,188
Trust Fund Income	715,000	769,787	54,787
<u>Capital Projects Fund</u>			
Library Building Fund		<u>104,383</u>	<u>104,383</u>
Total Other Financing Sources	<u>1,218,000</u>	<u>1,378,552</u>	<u>160,552</u>
<u>Total Revenues</u>	17,383,490	<u>\$18,078,865</u>	<u>\$695,375</u>
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>788,130</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$18,171,620</u>		

EXHIBIT A-2
TOWN OF HAMPTON
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	<u>Encumbered</u> <u>From 1986</u>	<u>Appropriations</u> <u>1987</u>
<u>General Government</u>		
Town Officers' Salaries	\$	\$ 70,730
Town Officers' Expenses		262,747
Election and Registration Expenses		6,250
General Government Buildings		37,655
Reappraisal of Property		72,854
Planning and Zoning		29,905
Legal Expenses		135,000
Tax Mapping	3,400	
FICA, Retirement & Pension Contributions		177,321
Insurance		645,107
Overlay		198,898
Total General Government	3,400	1,636,467
<u>Public Safety</u>		
Police Department		1,950,147
Fire Department		1,371,387
Civil Defense		500
Building Inspection		78,745
Lifeguards		12,000
Hydrant Rental		168,000
Total Public Safety		3,580,779
<u>Highways, Streets, Bridges</u>		
Town Maintenance	39,350	1,868,325
Street Lighting		125,000
Parking Lots		45,000
Total Highways, Streets, Bridges	39,350	2,038,325
<u>Sanitation</u>		
Solid Waste Disposal		221,401
<u>Health</u>		
Health Department		58,837
Hospitals and Ambulances		40,420
Animal Control		19,080
Mosquito Control		25,785
Total Health		144,122

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1988</u>	(Over) Under <u>Budget</u>
\$ 84,730	\$	(\$ 14,000)
269,799		(7,052)
5,969		281
44,025		(6,370)
84,331		(11,477)
33,823		(3,918)
271,554		(136,554)
3,290		110
182,302		(4,981)
673,690		(28,583)
<u>76,604</u>	<u> </u>	<u>122,294</u>
<u>1,730,117</u>	<u> </u>	<u>(90,250)</u>
1,846,024		104,123
1,359,455		11,932
		500
77,852		893
14,175		(2,175)
<u>150,410</u>	<u> </u>	<u>17,590</u>
<u>3,447,916</u>	<u> </u>	<u>132,863</u>
1,884,920		22,755
121,005		3,995
<u>47,639</u>	<u> </u>	<u>(2,639)</u>
<u>2,053,564</u>	<u> </u>	<u>24,111</u>
<u>283,689</u>	<u> </u>	<u>(62,288)</u>
58,837		
31,675		8,745
6,207		12,873
<u>24,593</u>	<u> </u>	<u>1,192</u>
<u>121,312</u>	<u> </u>	<u>22,810</u>

EXHIBIT A-2 (Continued)
TOWN OF HAMPTON
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	<u>Encumbered From 1986</u>	<u>Appropriations 1987</u>
<u>Welfare</u>		
General Assistance	_____	60,000
<u>Culture and Recreation</u>		
Parks and Recreation		148,336
Patriotic Purposes		4,000
Town History Update		4,024
350th Anniversary	14,566	48,591
Tree Planting		6,000
Christmas Parade		2,000
Other Organizations		<u>14,001</u>
Total Culture and Recreation	<u>14,566</u>	<u>226,952</u>
<u>Debt Service</u>		
Principal of Long-term Bonds and Notes		579,000
Interest Expense - Long-term Bonds and Notes		855,780
Interest Expense - Tax Anticipation Notes		<u>260,000</u>
Total Debt Service	_____	<u>1,694,780</u>
<u>Capital Outlay</u>		
Sewer Construction	356,501	
Parking Lot Construction and Improvements	75,581	
Drainage Master Plan	9,000	
Arnold Property	2,000	5,000
Glade Path Shoreline Improvements	7,335	
Sidewalk Construction	16,500	
Town Office Renovation	14,381	
Drainage Construction	24,898	62,000
Refuse Packer	45,000	
Closure Plan		125,001
Highway Garage Renovation		135,701
Route 51 Crossing		26,200
Purchase Garland Property		10,000
Community Center Drawings		100,000
Tanker 1 Pumper		165,000
Miscellaneous Projects		<u>3</u>
Total Capital Outlay	<u>551,196</u>	<u>628,905</u>

Expenditures Net of Refunds	Encumbered To 1988	(Over) Under Budget
<u>48,464</u>	<u> </u>	<u>11,536</u>
139,677		8,659
1,415	675	1,910
4,024		
14,941	48,216	
5,996		4
2,000		
<u>12,192</u>		<u>1,809</u>
<u>180,245</u>	<u>48,891</u>	<u>12,382</u>
579,000		
854,224		1,556
<u>225,016</u>		<u>34,984</u>
<u>1,658,240</u>	<u> </u>	<u>36,540</u>
8,414	252,332	95,755
		75,581
10,800		(1,800)
4,608		2,392
4,979		2,356
16,500		
7,706		6,675
55,179	32,390	(671)
43,062		1,938
27,500	97,501	
84,982	49,484	1,235
30,273		(4,073)
		10,000
15,000	85,000	
2,415	162,585	
<u>311,418</u>	<u>679,292</u>	<u>3</u>
		<u>189,391</u>

EXHIBIT A-2 (Continued)
TOWN OF HAMPTON
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	<u>Encumbered</u> <u>From 1986</u>	<u>Appropriations</u> <u>1987</u>
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Library		216,000
Hampton Cemetery Trustees		28,500
Hampton History Book Committee Fund		32,976
Conservation Commission		4,000
Land Acquisition Fund		75,000
Mosquito Control Fund		150
<u>Intergovernmental Transfers</u>		
School District Assessments		6,711,401
County Tax Assessment		568,063
Precinct Tax Assessments		<u>303,799</u>
Total Operating Transfers Out		<u>7,939,889</u>
 <u>Total Appropriations</u>	 <u>\$608,512</u>	 <u>\$18,171,620</u>

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1988</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
216,000		
28,500		
32,976		
4,000		
75,000		
150		
6,711,401		
568,063		
303,799		
<u>7,939,889</u>	<u> </u>	<u> </u>
<u>\$17,774,854</u>	<u>\$728,183</u>	<u>\$277,095</u>

EXHIBIT A-3
 TOWN OF HAMPTON
 General Fund
 Statement of Changes in Unreserved - Undesignated Fund Balance
 For the Fiscal Year Ended December 31, 1987

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>		\$874,201
 <u>Deductions</u>		
Unreserved Fund Balance		
Used To Reduce 1987 Tax Rate	<u>788,130</u>	\$ 86,071
 <u>Additions</u>		
<u>1987 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$695,375	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>277,095</u>	
1987 Budget Surplus		<u>972,470</u>
 <u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$1,058,541</u>

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EXHIBIT B-1
TOWN OF HAMPTON
Special Revenue Funds
Combining Balance Sheet
December 31, 1987

<u>ASSETS</u>	<u>Federal Revenue Sharing</u>	<u>Public Library</u>	<u>Parking Lots</u>
Cash and Equivalents	\$2,670	\$77,144	\$1,543
Accrued Interest Receivable	<u>143</u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$2,813</u>	<u>\$77,144</u>	<u>\$1,543</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$	\$ 7,482	\$
Due To Other Funds	<u>2,813</u>	<u> </u>	<u> </u>
Total Liabilities	2,813	7,482	<u> </u>
<u>Fund Balances</u>			
Unreserved			
Undesignated	<u> </u>	<u>69,662</u>	<u>1,543</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$2,813</u>	<u>\$77,144</u>	<u>\$1,543</u>

<u>Conservation Commission</u>	<u>Mosquito Control Commission</u>	<u>Cemetery Trustees</u>	<u>Hampton Bicentennial Funds</u>	<u>Totals</u>	
				<u>December 31, 1987</u>	<u>December 31, 1986</u>
<u>\$91,393</u>	<u>\$1,084</u>	<u>\$31,399</u>	<u>\$64,616</u>	<u>\$269,849</u> <u>143</u>	<u>\$110,936</u>
<u>\$91,393</u>	<u>\$1,084</u>	<u>\$31,399</u>	<u>\$64,616</u>	<u>\$269,992</u>	<u>\$110,936</u>
<u>\$</u>	<u>\$</u>	<u>\$</u> <u>8,050</u> <u>8,050</u>	<u>\$</u>	<u>\$</u> <u>7,482</u> <u>10,863</u> <u>18,345</u>	<u>\$</u> <u>493</u> <u>493</u>
<u>91,393</u>	<u>1,084</u>	<u>23,349</u>	<u>64,616</u>	<u>251,647</u>	<u>110,443</u>
<u>\$91,393</u>	<u>\$1,084</u>	<u>\$31,399</u>	<u>\$64,616</u>	<u>\$269,992</u>	<u>\$110,936</u>

EXHIBIT B-2
 TOWN OF HAMPTON
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Year Ended December 31, 1987

	<u>Federal Revenue Sharing</u>	<u>Public Library</u>	<u>Parking Lots</u>
<u>Revenues</u>			
Intergovernmental Revenues	\$2,670	\$	\$
Local Sources	313	25,848	332,537
<u>Other Financing Sources</u>			
Operating Transfers In	_____	<u>216,000</u>	_____
<u>Total Revenues and Other Sources</u>	<u>2,983</u>	<u>241,848</u>	<u>332,537</u>
<u>Expenditures</u>			
General Government			
Health			
Culture and Recreation		253,216	
<u>Other Uses</u>			
Operating Transfers Out	<u>8,364</u>	_____	<u>331,045</u>
<u>Total Expenditures and Other Uses</u>	<u>8,364</u>	<u>253,216</u>	<u>331,045</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>			
	(5,381)	(11,368)	(1,492)
<u>Fund Balances - January 1</u>	<u>5,381</u>	<u>81,030</u>	<u>51</u>
<u>Fund Balances - December 31</u>	<u>\$ -0-</u>	<u>\$ 69,662</u>	<u>\$ 1,543</u>

<u>Conservation Commission</u>	<u>Mosquito Control Commission</u>	<u>Cemetery Trustees</u>	<u>Hampton Bicentennial Funds</u>	<u>Totals Year Ended</u>	
				<u>December 31, 1987</u>	<u>December 31, 1986</u>
\$ 2,559	\$ 52	\$ 20,691	\$ 52,370	\$ 2,670 434,370	\$ 93,818 350,091
<u>78,667</u>	<u>150</u>	<u>28,500</u>	<u>32,976</u>	<u>356,293</u>	<u>201,598</u>
<u>81,226</u>	<u>202</u>	<u>49,191</u>	<u>85,346</u>	<u>793,333</u>	<u>645,507</u>
		29,066		29,066	22,751
1,656	2		20,730	2	21
				275,602	213,124
<u> </u>	<u> </u>	<u>8,050</u>	<u> </u>	<u>347,459</u>	<u>558,902</u>
<u>1,656</u>	<u>2</u>	<u>37,116</u>	<u>20,730</u>	<u>652,129</u>	<u>794,798</u>
79,570	200	12,075	64,616	141,204	(149,291)
<u>11,823</u>	<u>884</u>	<u>11,274</u>	<u> </u>	<u>110,443</u>	<u>259,734</u>
<u>\$91,393</u>	<u>\$1,084</u>	<u>\$23,349</u>	<u>\$64,616</u>	<u>\$251,647</u>	<u>\$110,443</u>

EXHIBIT B-3
TOWN OF HAMPTON
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Entitlement Payments	\$2,670
Interest Income	<u>313</u>
<u>Total Revenues</u>	\$2,983
<u>Expenditures</u>	
Police Department	\$2,000
Fire Department	2,000
Public Works Department	<u>4,364</u>
<u>Total Expenditures</u>	<u>8,364</u>
<u>Excess of Revenues Over (Under) Expenditures</u>	(5,381)
<u>Fund Balance - January 1</u>	<u>5,381</u>
<u>Fund Balance - December 31</u>	<u>\$ -0-</u>

EXHIBIT B-4
TOWN OF HAMPTON
Public Library Fund - Operating Account
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>		
Gifts	\$ 605	
Interest	672	
Miscellaneous	1,994	
 <u>Other Financing Sources</u>		
<u>Operating Transfers In</u>		
General Fund	<u>216,000</u>	
 <u>Total Revenues and Other Sources</u>		 \$219,271
 <u>Expenditures</u>		
Salaries and Wages	\$138,332	
Employee Benefits	9,891	
<u>Media</u>		
Books and Periodicals	47,093	
Audiovisual Materials	2,100	
Programs	1,280	
Supplies	4,841	
Utilities	15,501	
Repairs and Improvements	2,876	
Contracts	2,063	
Capital Outlay	975	
General Expense	<u>1,321</u>	
 <u>Total Expenditures</u>		 <u>226,273</u>
 <u>Excess of Revenues and Other</u>		
<u>Sources Over (Under) Expenditures</u>		(7,002)
 <u>Fund Balance (Deficit) - January 1</u>		 (<u>488</u>)
 <u>Fund Balance (Deficit) - December 31</u>		 (<u>\$ 7,490</u>)

EXHIBIT B-5
TOWN OF HAMPTON
Public Library Fund - Fines Account
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Fines and Lost Books	\$ 5,285
Video Income	7,505
Copy Machine and Rental Income	1,843
Gifts	1,032
Book Sales	946
Computers	512
Interest and Miscellaneous Income	<u>380</u>
<u>Total Revenues</u>	17,503
<u>Expenditures</u>	
Books and Periodicals	<u>19,221</u>
<u>Excess of Revenues Over (Under) Expenditures</u>	(1,718)
<u>Fund Balance - January 1</u>	<u>2,605</u>
<u>Fund Balance - December 31</u>	<u>\$ 887</u>

EXHIBIT B-6
TOWN OF HAMPTON
Public Library Fund - Trustees Account
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Interest Income	\$ 4,352
Donations	<u>722</u>
 <u>Total Revenues</u>	 5,074
 <u>Expenditures</u>	
General Expenses	<u>7,722</u>
 <u>Excess of Revenues Over (Under) Expenditures</u>	 (2,648)
 <u>Fund Balance - January 1</u>	 <u>78,913</u>
 <u>Fund Balance - December 31</u>	 <u>\$76,265</u>

EXHIBIT B-7
TOWN OF HAMPTON
Parking Lots Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Parking Income	\$331,851
Interest Income	<u> 686</u>
<u>Total Revenues</u>	332,537
<u>Other Uses</u>	
<u>Operating Transfers Out</u>	
General Fund	<u>331,045</u>
<u>Excess of Revenues Over Other Uses</u>	1,492
<u>Fund Balance - January 1</u>	<u> 51</u>
<u>Fund Balance - December 31</u>	<u>\$ 1,543</u>

EXHIBIT B-8
TOWN OF HAMPTON
Conservation Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Interest Income	\$2,523
Donations	36
<u>Other Financing Sources</u>	
<u>Operating Transfers In</u>	
General Fund	<u>78,667</u>
<u>Total Revenues and Other Sources</u>	\$81,226
<u>Expenditures</u>	
Engineering	\$ 873
Printing	433
Dues	228
Administration	117
Miscellaneous	<u>5</u>
<u>Total Expenditures</u>	<u>1,656</u>
<u>Excess of Revenues and Other Sources Over Expenditures</u>	79,570
<u>Fund Balance - January 1</u>	<u>11,823</u>
<u>Fund Balance - December 31</u>	<u>\$91,393</u>

EXHIBIT B-9
TOWN OF HAMPTON
Mosquito Control Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Interest Income	\$ 52
<u>Other Financing Sources</u>	
<u>Operating Transfers In</u>	
General Fund	<u>150</u>
<u>Total Revenues and Other Sources</u>	202
<u>Expenditures</u>	
General Expenses	<u>2</u>
<u>Excess of Revenues and Other Sources Over Expenditures</u>	200
<u>Fund Balance - January 1</u>	<u>884</u>
<u>Fund Balance - December 31</u>	<u>\$1,084</u>

EXHIBIT B-10
TOWN OF HAMPTON
Cemetery Trustees Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>		
Perpetual Care and Purchase of Graves	\$19,540	
Interest Income	1,102	
Other	49	
 <u>Other Financing Sources</u>		
Operating Transfers In		
General Fund	28,500	
 <u>Total Revenues and Other Sources</u>		 \$49,191
 <u>Expenditures</u>		
Wages and Benefits	\$15,565	
New Equipment	3,703	
Contract Labor	3,354	
Insurance	1,815	
Truck Repairs	1,536	
Utilities	1,020	
Supplies	1,143	
Miscellaneous	930	
 <u>Other Uses</u>		
Operating Transfers Out		
Trust Funds	8,050	
 <u>Total Expenditures and Other Uses</u>		 37,116
 <u>Excess of Revenues and Other Sources</u>		
<u>Over Expenditures and Other Uses</u>		12,075
 <u>Fund Balance - January 1</u>		 11,274
 <u>Fund Balance - December 31</u>		 23,349

EXHIBIT B-11
TOWN OF HAMPTON
Hampton History Book Committee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>		
Book Sales	\$ 2,000	
Loan Proceeds	19,500	
Interest Income	131	
<u>Other Financing Sources</u>		
<u>Operating Transfers In</u> General Fund		<u>32,976</u>
<u>Total Revenues and Other Sources</u>		\$54,607
<u>Expenditures</u>		
Loan Repayment	\$ 2,000	
Printing and Postage	<u>1,107</u>	
<u>Total Expenditures</u>		<u>3,107</u>
<u>Excess of Revenues and Other</u> <u>Sources Over Expenditures</u>		51,500
<u>Fund Balance - January 1</u>		_____
<u>Fund Balance - December 31</u>		<u>\$51,500</u>

EXHIBIT B-12
TOWN OF HAMPTON
350th Anniversary Committee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Advertising	\$24,350
Auction Proceeds	2,265
Donations	1,700
Calendars	1,514
Silver Coins	<u>210</u>
<u>Total Revenues</u>	\$30,039
<u>Expenditures</u>	
Printing	\$11,664
Advertising Commissions	5,335
Postage and Supplies	<u>33</u>
<u>Total Expenditures</u>	<u>17,032</u>
<u>Excess of Revenues Over Expenditures</u>	13,007
<u>Fund Balance - January 1</u>	<u> </u>
<u>Fund Balance - December 31</u>	<u>\$13,007</u>

EXHIBIT B-13
TOWN OF HAMPTON
Hampton Bicentennial Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>		
Donations		\$700
<u>Expenditures</u>		
Programs	\$335	
Postage and Supplies	206	
Other	<u>50</u>	
<u>Total Expenditures</u>		<u>591</u>
<u>Excess of Revenues Over Expenditures</u>		109
<u>Fund Balance - January 1</u>		<u> </u>
<u>Fund Balance - December 31</u>		<u>\$109</u>

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EXHIBIT C-1
TOWN OF HAMPTON
Capital Projects Funds
Combining Balance Sheet
December 31, 1987

<u>ASSETS</u>	Sewer Treatment Facilities	Sewer Interceptor Engineering Design Phase
Cash and Equivalents	\$560,191	\$117,028
Accrued Interest	<u>8,336</u>	<u> </u>
TOTAL ASSETS	<u>\$568,527</u>	<u>\$117,028</u>
<u>LIABILITIES</u> <u>AND FUND BALANCES</u>		
<u>Liabilities</u>		
Contracts Payable	\$ 333	\$ _____
<u>Fund Balances</u>		
Reserved For Incomplete Contracts		
<u>Unreserved</u>		
Undesignated	568,194	117,028
Total Fund Balances	<u>568,194</u>	<u>117,028</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$568,527</u>	<u>\$117,028</u>

201 Facilities Planning Study	Brown Avenue Interceptor	Sewer System Improvement	Totals	
			December 31, 1987	December 31, 1986
\$18,149	\$14,504	\$6,195,493 8,273	\$6,905,365 16,609	\$8,047,803 200,803
<u>\$18,149</u>	<u>\$14,504</u>	<u>\$6,203,766</u>	<u>\$6,921,974</u>	<u>\$8,248,606</u>
\$ _____	\$ _____	\$ 556,927	\$ 557,260	\$ 6,541
2,700		2,688,256	2,690,956	543,565
15,449	14,504	2,958,583	3,673,758	7,698,500
<u>18,149</u>	<u>14,504</u>	<u>5,646,839</u>	<u>6,364,714</u>	<u>8,242,065</u>
<u>\$18,149</u>	<u>\$14,504</u>	<u>\$6,203,766</u>	<u>\$6,921,974</u>	<u>\$8,248,606</u>

EXHIBIT C-2
TOWN OF HAMPTON
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1987

	Sewer Treatment Facilities	Sewer Interceptor Engineering Design Phase	201 Facilities Planning Study
<u>Revenues</u>			
Intergovernmental Revenues	\$110,736	\$ 57,475	\$
Local Sources	29,587	7,255	1,013
<u>Other Financing Sources</u>			
Bond Proceeds	_____	_____	_____
<u>Total Revenues and Other Sources</u>	<u>140,323</u>	<u>64,730</u>	<u>1,013</u>
<u>Expenditures</u>			
General Construction			
Engineering	10,428	67,838	
Supplies			
<u>Other Uses</u>			
Operating Transfers Out			
General Fund	_____	_____	_____
<u>Total Expenditures and Other Uses</u>	<u>10,428</u>	<u>67,838</u>	_____
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	129,895	(3,108)	1,013
<u>Fund Balances - January 1</u>	<u>438,299</u>	<u>120,136</u>	<u>17,136</u>
<u>Fund Balances - December 31</u>	<u>\$568,194</u>	<u>\$117,028</u>	<u>\$18,149</u>

<u>Library Building Fund</u>	<u>Brown Avenue Interceptor</u>	<u>Sewer System Improvement</u>	<u>Totals Year Ended</u>	
			<u>December 31, 1987</u>	<u>December 31, 1986</u>
\$	\$ 719	\$ 525,461	\$ 168,211 564,035	\$ 342,217
_____	_____	_____	_____	<u>7,800,000</u>
_____	<u>719</u>	<u>525,461</u>	<u>732,246</u>	<u>8,142,217</u>
		2,184,296	2,184,296	583,154
		227,826	306,092	
		14,826	14,826	
<u>104,383</u>	_____	_____	<u>104,383</u>	_____
<u>104,383</u>	_____	<u>2,426,948</u>	<u>2,609,597</u>	<u>583,154</u>
(104,383)	719	(1,901,487)	(1,877,351)	7,559,063
<u>104,383</u>	<u>13,785</u>	<u>7,548,326</u>	<u>8,242,065</u>	<u>683,002</u>
<u>\$ -0-</u>	<u>\$14,504</u>	<u>\$5,646,839</u>	<u>\$6,364,714</u>	<u>\$8,242,065</u>

EXHIBIT D-1
TOWN OF HAMPTON
Trust and Agency Funds
Combining Balance Sheet
December 31, 1987

<u>ASSETS</u>	<u>Nonexpendable Trust Funds</u>	<u>Capital Reserve Funds</u>
Cash and Equivalents	\$ 4,887,925	\$104,109
Investments, At Cost	4,204,816	
Due From Other Funds	8,050	
<u>Receivables</u>		
Accrued Interest	204,378	
Mortgage Notes	<u>3,346,889</u>	
TOTAL ASSETS	<u>\$12,652,058</u>	<u>\$104,109</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>		
Accounts Payable	\$ 642	\$
Due To Other Governments		104,109
Due To Other Funds	769,787	
Due To Developers		
Total Liabilities	<u>770,429</u>	<u>104,109</u>
 <u>Fund Balances</u>		
Reserved For Endowments	<u>11,881,629</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$12,652,058</u>	<u>\$104,109</u>

<u>Agency Funds</u>	<u>Totals</u>	
	<u>December 31, 1987</u>	<u>December 31, 1986</u>
\$481,000	\$ 5,473,034	\$ 2,931,484
	4,204,816	5,585,823
	8,050	65,890
	204,378	265,652
	<u>3,346,889</u>	<u>1,719,857</u>
<u>\$481,000</u>	<u>\$13,237,167</u>	<u>\$10,568,706</u>
\$	\$ 642	\$ 4,278
	104,109	97,071
	769,787	736,001
<u>481,000</u>	<u>481,000</u>	
<u>481,000</u>	<u>1,355,538</u>	<u>837,350</u>
	<u>11,881,629</u>	<u>9,731,356</u>
<u>\$481,000</u>	<u>\$13,237,167</u>	<u>\$10,568,706</u>

EXHIBIT D-2
 TOWN OF HAMPTON
 Agency Fund
 Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended December 31, 1987

Developers <u>Performance Bond Fund</u>	Balance January 1, <u>1987</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1987</u>
<u>ASSETS</u>				
Cash and Equivalents	<u>\$-0-</u>	<u>\$488,000</u>	<u>\$7,000</u>	<u>\$481,000</u>
<u>LIABILITIES</u>				
Due To Developers	<u>\$-0-</u>	<u>\$488,000</u>	<u>\$7,000</u>	<u>\$481,000</u>

SUPPLEMENTAL SCHEDULES

SCHEDULE 1
TOWN OF HAMPTON
Statement of Town Clerk's Account
For the Fiscal Year Ended December 31, 1987

- Dr. -

<u>Motor Vehicle Permits Issued</u>		\$1,126,038
<u>Motor Vehicle Title Applications</u>		4,069
<u>Motor Vehicle Stickers Issued</u>		15,566
<u>Dog Licenses</u>		
Town Share	\$2,221	
State Share	<u>251</u>	2,472
<u>UCC Filing Fees</u>		4,844
<u>Vital Statistics</u>		3,467
<u>Miscellaneous</u>		<u>4,914</u>
<u>Total Licenses and Fees Issued</u>		<u>\$1,161,370</u>

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<u>Remittance To Treasurer</u>	<u>\$1,161,370</u>
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SCHEDULE 2
 TOWN OF HAMPTON
 Trust Funds
 Summary of Principal, Income and Investments
 For the Fiscal Year Ended December 31, 1987

Fund	Principal			Balance December 31, 1987
	Balance January 1, 1987	Additions	Deductions	
Town Poor Funds	\$ 3,781	\$	\$	\$ 3,781
Cemetery Funds	26,050	8,050		34,100
Library Funds	9,636			9,636
Hampton Real Estate Trust	9,688,091	2,140,369		11,828,460
<u>Capital Reserve Fund</u>				
Hampton Beach				
Village District	73,232	_____	_____	73,232
<u>Totals All Funds</u>	<u>\$9,800,790</u>	<u>\$2,148,419</u>	<u>\$-0-</u>	<u>\$11,949,209</u>

Balance January 1, 1987	Income		Balance December 31, 1987	Balance of Principal and Income December 31, 1987
	Additions	Deductions		
\$ 1	\$ 282	\$ 282	\$ 1	\$ 3,782
3,796	1,854		5,650	39,750
1	569	569	1	9,637
	782,155	782,155		11,828,460
<u>23,839</u>	<u>7,038</u>	<u> </u>	<u>30,877</u>	<u>104,109</u>
<u>\$27,637</u>	<u>\$791,898</u>	<u>\$783,006</u>	<u>\$36,529</u>	<u>\$11,985,738</u>

SINGLE AUDIT ACT
AUDITOR'S REPORTS AND SCHEDULES

AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE AS A PART OF AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

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

We have examined the general purpose financial statements of the Town of Hampton for the year ended December 31, 1987, and have issued our report thereon dated January 29, 1988. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U.S. General Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

Accounting Controls

Budgeting Cycle
Payroll Cycle
Expenditure (other than payroll) Cycle
Data Processing Cycle
Revenue Cycle
Financial Reporting Cycle

Controls Used in Administering Federal Programs

Political Activity
Davis-Bacon Act
Civil Rights
Cash Management
Federal Financial Reports

The management of the Town of Hampton is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste,

*Town of Hampton
Auditor's Report on Internal Controls*

loss and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed in the first paragraph. Such study and evaluation included the significant internal accounting and administrative controls used in administering all nonmajor Federal financial assistance programs.

During the year ended December 31, 1987, the Town of Hampton expended 100% of its Federal financial assistance under these nonmajor Federal financial assistance programs.

With respect to internal control systems used in administering these nonmajor Federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Hampton. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Hampton.

However, our study and evaluation and our examination disclosed no condition that we believe to be a material weakness in relation to a Federal financial assistance program.

This report is intended solely for the use of management and the applicable state and Federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Hampton, is a matter of public record.

January 29, 1988



CARRI PLODZIK SANDERSON
Professional Association

CARRI FLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. 03301 (603)225-6996

*AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS RELATED
TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS IN CIRCUMSTANCES
IN WHICH THE RECIPIENT RECEIVED NO MAJOR PROGRAM FUNDING*

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

We have examined the general purpose financial statements of the Town of Hampton for the year ended December 31, 1987, and have issued our report thereon dated January 29, 1988. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, *Audits of State and Local Governments*; and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Hampton is responsible for the Town's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from nonmajor Federal financial assistance programs to determine the Town's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our tests indicate that, for the transactions and records tested, the Town of Hampton complied with the laws and regulations referred to above. Our testing was more limited than would be necessary to express an opinion on whether the Town of Hampton administered those programs in compliance in all material respects with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions that were not tested by us, nothing came to our attention to indicate that the Town of Hampton had violated laws and regulations.



January 29, 1988

CARRI FLODZIK SANDERSON
Professional Association


*AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE*

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

We have examined the general purpose financial statements of the Town of Hampton for the year ended December 31, 1987, and have issued our report thereon dated January 29, 1988. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U. S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

January 29, 1988



CARRI PLODZIK SANDERSON
Professional Association

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SCHEDULE I
TOWN OF HAMPTON
Schedule of Federal Financial Assistance
For the Fiscal Year Ended December 31, 1987

<u>Federal Grantor/Pass Through</u> <u>Grantor/Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Pass Through</u> <u>Grantors</u> <u>Number</u>
<u>Department of the Treasury</u> State and Local Government Fiscal Assistance - General Revenue Sharing	21.300	30-3-008-015
<u>Environmental Protection Agency</u> Sewer Interceptors - Engineering Design	66.418	0033019501
Sewer Treatment Facility	66.418	Not Available
<u>Totals</u>		

Accrued (Deferred) Grant Revenues January 1, 1987	Revenues			Expenditures		Accrued (Deferred) Grant Revenues December 31, 1987
	Federal	State	Local	Federal	Non Federal	
\$5,381	\$ 2,670	\$	\$	\$ 8,364	\$	\$
	57,475			57,475		
	<u>110,736*</u>			<u>10,428</u>		
<u>\$5,381</u>	<u>\$170,881</u>	<u>\$-0-</u>	<u>\$313</u>	<u>\$76,267</u>	<u>\$-0-</u>	<u>\$-0-</u>

*This revenue actually represents reimbursement of expenditures made prior to 1986, which was not recognized as receivables in previous years due to the uncertainty of collectibility at December 31, 1986.

TOWN OF HAMPTON

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

DECEMBER 31, 1987

NOTE 1 - Scope of Audit

All operations related to the Town of Hampton Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit).

The Town is not required to, nor does it have, a cognizant agency for the single audit.

NOTE 2 - Period Audited

Single audit testing procedures were performed for the Town of Hampton Federal grant transactions during the year ended December 31, 1987.

NOTE 3 - Summary of Significant Accounting Policies

Accounting policies and financial reporting practices permitted for towns in New Hampshire are prescribed by the New Hampshire Department of Revenue Administration and in general follow generally accepted accounting principles for State and Local governments. The significant accounting policies followed by the Town of Hampton are as follows:

Basis of Presentation

The accompanying Schedule of Federal Financial Assistance includes the Federal grant transactions and related local project income of the Town.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.

MARRIAGES RECORDED IN THE TOWN OF HAMPTON FOR THE YEAR ENDING DECEMBER 31, 1987

Date	Name of Groom	Residence	Name of Bride	Residence
01-08-87	Wynn C. Kimball	Hampton, NH	Jill M. MacDormand	Hampton, NH
01-03-87	Gary S. Kamienski	Hampton, NH	Diane M. Krisko	Hampton, NH
01-03-87	John K. Connors	Hampton, NH	Jean M. Kinsella	Rye, NH
01-12-87	Robert I. Morfoot	Hampton, NH	Ernis L. Versackas	Salem, MA
01-17-87	William I. Keane	Hampton, NH	Doris E. Lavalley	Hampton, NH
01-22-87	Paul L. Morrow	Portsmouth, NH	Alice H. Morrow	Hampton, NH
01-23-87	Christopher W. Parrish	Hampton, NH	Dawn C. O'Neal	Hampton, NH
01-23-87	Steven J. Chao	Hampton, NH	Ann Marie Pageot	Hampton, NH
02-01-87	Lawrence Lutner	Merrimac, MA	Elizabeth H. Brand	Hampton, NH
02-14-87	Rodney R. Bennett	Hampton, NH	Michele D. Felch	Hampton Falls, NH
02-14-87	Todd E. Lunigan	Hampton, NH	Karen L. Gilpatrick	Hampton, NH
02-14-87	Kenneth G. King	Dorchester, MA	Gay D. O'Brien	Hampton, NH
02-14-87	Kenneth J. Bishop	Hampton, NH	Pamela J. Maltais	Hampton, NH
02-14-87	Raymond W. Knowles	Hampton, NH	Lucinda L. Huntley	Hampton, NH
02-15-87	Brent Y. Rogers	Hampton, NH	Sharon L. Paolini	Hampton, NH
02-21-87	Thomas L. Biron	Hampton, NH	Christina M. Makie	Hampton, NH
03-06-87	Alan L. Trolatter	Hampton, NH	Diane L. Whitmore	Hampton, NH
03-07-87	Harry F. Ashley	Hampton, NH	Gisela Riess	Hampton, NH
03-10-87	Christopher W. Corbett	Hampton, NH	Gayle B. Lee	Salisbury, MA
03-12-87	Walter T. McNamara	Hampton, NH	Margaret E. Kehr	Hampton, NH
03-12-87	Jeffrey M. O'Leary	Hampton, NH	Sandra E. Bernard	Newburyport, MA
03-21-87	William A. Borrelli	Hampton, NH	Elizabeth VanSiclen	Hampton, NH
03-21-87	Richard A. Campbell	Hampton, NH	Marianne L. Soucy	Hampton, NH
03-21-87	Bruce C. Kennedy	Spring Valley, CA	Ann M. Quinney	Hampton, NH
03-22-87	Michael J. Pryor	Hampton, NH	Melsa J. Mokler	Hampton, NH
03-28-87	Robert J. Schilling	Jamestown, ND	Linda G. Guass	Hampton, NH

04-04-87	Christopher C. Bogdan	Hampton, NH	April A. LaBranche	Newmarket, NH
04-07-87	Steven A. Gahlings	Hampton, NH	Kathryn L. Velat	Hampton, NH
04-11-87	Richard C. Wing	Hampton, NH	Claudia April	Hampton, NH
04-18-87	Richard B. Oakley	Hampton, NH	Sharon A. Egan	Hampton, NH
04-22-87	Gerald F. Soucy	Hampton, NH	Alice M. San Martino	Nashua, NH
04-25-87	Alexander D. Lanio	Hampton, NH	Martha L. Menini	Hampton, NH
05-09-87	Johnnie G. Cochran	Hampton, NH	Karen A. Kay	Hampton, NH
05-09-87	James F. Fradsham	Hampton, NH	Amy L. White	Hampton, NH
05-09-87	Matthew D. Roy	Hampton, NH	Cathleen M. Fothergill	Hampton Falls, NH
05-16-87	Shaun M. Hunt	Hampton, NH	Diane M. Walth	Portsmouth, NH
05-17-87	James E. Taliaferro	Hampton, NH	Tammy D. O'Dell	Hampton, NH
05-22-87	Bradley T. Heath	Hampton, NH	Margaret E. Daniell	Hampton, NH
05-23-87	Jeffrey S. Wilkinson	Hampton, NH	Jana A. Saulsbury	Revere, MA
05-23-87	Oliver C. Skidgell	Hampton, NH	Karen P. Vaccaro	Hampton, NH
05-29-87	William C. Hough	Kittery, ME	Susan E. St. Laurent	Lynn, MA
05-30-87	David E. Clarke	Hampton, NH	Patricia D. Blaisdell	Hampton, NH
05-30-87	David C. Sadowski	Hampton, NH	Beverly K. Ness	Hampton, NH
05-30-87	James E. Pender, Jr.	Hampton, NH	Amy M. Arguin	Hampton, NH
05-30-87	David J. Burns	Hampton, NH	Patricia J. Pelkey	Hampton, NH
05-31-87	Patrick E. Perrin	Ft. Polk, LA	Deidre P. Kelley	Hampton, NH
06-06-87	Allen B. Hall	Cape Neddick, ME	Christine M. Haese	Hampton, NH
06-06-87	Daniel N. Roy	Hampton, NH	Julie L. Coury	Hampton, NH
06-06-87	Steven F. Slipp	Hampton, NH	Kathleen A. Bost	Hampton, NH
06-06-87	Matthew D. Lewis	Exeter, NH	Deidre C. Randall	Hampton, NH
06-06-87	Walter E. Nordstrom	Seabrook, NH	Lorie J. Judkins	Hampton, NH
06-10-87	Michael A. Rubarro	Hampton, NH	Maria J. B. daSilva	Hampton, NH
06-12-87	Tobey J. McLaren	Hampton, NH	Angela L. Harris	Hampton, NH
06-13-87	Stanley L. Klem	Hampton, NH	Vikkee S. Love	Hampton, NH
06-13-87	Russell A. Nickerson	Hampton, NH	Tracey L. St. Louis	Kensington, NH

06-13-87	John A. Bednarz	N. Hampton, NH	Donna M. Abely	Hampton, NH
06-14-87	Howard R. Richards	Gilford, NH	Brenda A. Byrne	Hampton, NH
06-23-87	Daniel P. Brochu	Hampton, NH	Christine D. DiBartolomeo	N. Hampton, NH
06-24-87	Alan P. Heinrich	Hampton, NH	Barbara J. Patterson	Hampton, NH
06-28-87	Eugene R. Hawley	Hampton, NH	Valerie A. Cove	Brentwood, NH
07-04-87	Charles R. Lide	Ft. Worth, TX	Lori A. McGrellis	Hampton, NH
07-06-87	Edward J. Derochers	Hampton, NH	Lorri J. Parents	Hampton, NH
07-20-87	Scott E. Erickson	Hampton, NH	Teresa R. Lowe	Hampton, NH
07-26-87	Douglas R. Signor	Hampton, NH	Victoria M. Legault	Hampton, NH
08-01-87	Henry C. McGinnis	Hampton, NH	Theresa J. Norris	Hampton, NH
08-01-87	John L. Remick	Nashville, TN	Pamela J. Wallace	Hampton, NH
08-08-87	Richard W. Harmon	Exeter, NH	Kathleen M. Hayward	Hampton, NH
08-08-87	Martin G. Armitage	W. Los Angeles, CA	Marylane Kittredge	Hampton, NH
08-10-87	David W. Stone	Hampton, NH	Alaine M. Cram	Hampton, NH
08-14-87	Stephen P. Doyle	Hampton, NH	Cynthia B. Gray	Hampton, NH
08-15-87	Rodney A. Thurlow	Seabrook, NH	Kathleen M. Remick	Hampton, NH
08-18-87	Bernard J. Kiernan	Hampton, NH	Jane Ellen Small	Hampton, NH
08-21-87	Paul V. McCormack	Hampton, NH	Jean G. Eaton	Hampton, NH
08-22-87	Edwin K. Harding III	Barrington, NH	Sheila M. Devine	Hampton, NH
08-22-87	William J. Dignam	Hampton, NH	Kelly A. Lambert	Hampton, NH
08-29-87	Dale C. Rockefeller	South Hamilton, MA	Christine M. Cushing	Hampton, NH
08-29-87	Charles P. Lamie, Jr.	Hampton, NH	Diane M. Smith	Hampton, NH
09-03-87	James G. Armstrong	Pease AFB, NH	Marji Lee Bazer	Hampton, NH
09-12-87	David F. Guy	N. Hampton, NH	Sunny M. Junkins	Hampton, NH
09-12-87	Wayne A. Clifford	Hampton, NH	Diana Lynn Whitney	Hampton, NH
09-13-87	William J. George	Hampton, NH	Terry R. Marois	Hampton, NH
09-12-87	Kim A. Griggs	Hampton, NH	Mary A. Martin	Hampton, NH
09-18-87	Terry L. Fox	Hampton, NH	Patricia A. Falzarano	Hampton, NH
09-19-87	Gregg R. Steamer	Boston, MA	Karen J. Medlock	Hampton, NH

09-19-87	Charles G. MacDonald	Hampton, NH	Tracey J. Jankauskas	Hampton, NH
09-19-87	Robert E. Buell	Hampton, NH	Barbara A. Cullen	Hampton, NH
09-19-87	Patrick J. Devine	Manchester, NH	Lisa A. Georgeou	Hampton, NH
09-19-87	Kevin J. Whitehead	Hampton, NH	Lynley C. Blanchette	Hampton, NH
09-20-87	George S. Ayles, Jr.	Newbury, MA	Maureen S. Ford	Hampton, NH
09-27-87	Raymond E. Johnson	E. Boston, MA	Leslie A. Carroll	Hampton, NH
09-27-87	Vernon C. MacPhee	Hampton, NH	Geraldine L. Winton	Hampton, NH
09-27-87	Mark A. Brambilla	Epping, NH	Susan G. Merrill	Hampton, NH
10-03-87	Arthur F. DuFault	Hampton, NH	Anne T. MacDonald	Woburn, MA
10-03-87	Alden C. Torrey	Eliot, ME	Christina M. Bonsey	Hampton, NH
10-03-87	John D. Wright	Stratham, NH	Karen E. Krukonis	Hampton, NH
10-03-87	Charles R. Ballentine	Hampton, NH	Joy L. Adams	Seabrook, NH
10-04-87	Joseph A. Dunnack	Exeter, NH	Susan I. Schofield	Hampton, NH
10-10-87	Frank C. DeFreze	Hampton, NH	Mary J. Carroll	Hampton, NH
10-10-87	Brian T. Faulkner	Hampton, NH	Margaret B. Smith	Hampton, NH
10-10-87	Jon D. Osborne	Hampton, NH	Renee M. Moore	Hampton, NH
10-10-87	James W. Dennett	Hampton, NH	Ellen M. Roy	Hampton, NH
10-16-87	Richard J. Nerney	Hampton, NH	Linda C. Skinner	Hampton, NH
10-17-87	Richard K. Mercer	Hampton, NH	Linda S. Pingree	Hampton, NH
10-17-87	Todd Conant	Hampton, NH	Cynthia M. Byrne	Hampton, NH
10-18-87	Eugene V. Casper	Gulport, FL	Darlene G. Delaney	Hampton, NH
10-21-87	Richard J. Carroll	Hampton, NH	Lois M. Trumbull	Hampton, NH
10-24-87	Gregory A. Heyn	Hampton, NH	Andrea S. Byrum	Hampton, NH
10-24-87	Michael S. Gagne	Hampton, NH	Barbara Krisko	Hampton, NH
10-24-87	James P. Trainor	Hampton, NH	Kara M. Schaake	Hampton, NH
10-24-87	Peter B. Gibb	Hopedale, MA	Kristin E. Johnson	Hampton, NH
10-29-87	Richard C. Leach	Hampton, NH	Susan E. Gamble	Hampton, NH
11-07-87	William P. Thomas	Hampton, NH	Paula J. Snyder	Hampton, NH
11-07-87	Mark R. Annis	Hampton, NH	Maura A. Foster	N. Hampton, NH
				Atkinson, NH

11-14-87	John M. Spcald	Hampton, NH	MaryRae Preston	Hampton, NH
11-21-87	Thomas J. Reidy III	Hampton, NH	Pamela A. Hathaway	Hampton, NH
11-14-87	John N. Kostandin	Hampton, NH	Wendy J. Martin	Newburyport, MA
11-21-87	Angelo J. Faro	Salisbury, MA	Susan J. Ross	Hampton, NH
12-05-87	Timothy W. Feener	Hampton, NH	Christine L. Conn	Hampton, NH
12-12-87	James J. Creedon	Hampton, NH	Patricia M. McNiff	Hampton, NH
12-17-87	Robert L. Wakefield	Hampton, NH	Leslie A. Shaw	Hampton, NH
12-22-87	Albert J. Scott	Hampton, NH	Michele E. Larnard	Amesbury, MA
12-24-87	Jeffrey D. Lent	Hampton, NH	Joanna M. Brown	Hampton, NH
12-27-87	William F. Parsons	Hampton, NH	Barbara A. Wallace	Hampton, NH
12-31-87	Ronald J. Boulard	Portsmouth, NH	Anna R. Fournier	Hampton, NH

BIRTHS RECORDED IN THE TOWN OF HAMPTON FOR THE YEAR ENDING DECEMBER 31, 1987

Date	Name of Child	Name of Father	Maiden Name of Mother	Place of Birth
12-24-86	Jessica C. Malizia	Michael A. Malizia	Susan M. Binette	Portsmouth, NH
01-05-87	Richard J. De Costa	Richard T. DeCosta	Ellen Wilbur	Portsmouth, NH
01-11-87	Suzanna B. DeMarco	Victor R. DeMarco	Susan Clay	Portsmouth, NH
01-15-87	Meaghan E. Lafond	Michael R. Lafond	Leslie A. Russell	Portsmouth, NH
01-16-87	Ryan A. Ruffino	Anthony K. Ruffino	Patricia A. Bacheza	Exeter, NH
01-17-87	Alex J. Grammatic	William N. Grammatic, Jr.	Christine A. Syvinski	Exeter, NH
01-21-87	Janie M. Marguina	Rene Homberto Marguina	Reina I. Flores	Exeter, NH
01-30-87	Laura A. Ashworth	James Ashworth, Jr.	Barbara A. Folsom	Portsmouth, NH
02-05-87	Ryan J. McDermot	Jeffrey P. McDermot	Donna M. Carpenter	Portsmouth, NH
02-07-87	Amanda M. Breen	Joseph F. Breen	Nancy M. Kott	Exeter, NH
02-09-87	Zachary S. Huff	Randy C. Huff	Donna L. Brander	Portsmouth, NH
02-10-87	Axel A. Patscheider	Donald C. Patscheider	Cheryl L. Reen	Hampton, NH
02-10-87	Jacob D. Therrien	Jay A. Therrien	Kathie E. Shelton	Exeter, NH
02-17-87	Donna M. Trani	David N. Trani	Nadine F. Donovan	Exeter, NH
2-20-87	Jacob D. Cyr	Robby J. Cyr	Heather J. Welch	Portsmouth, NH
02-23-87	Matthew R. Hollis	Richard A. Hollis	Elizabeth M. Breault	Exeter, NH
03-02-87	Christyn K. Surprenant	Stephen P. Surprenant	Suzanne Leland	Portsmouth, NH
03-04-87	Lauren N. Brillard	Michael D. Brillard	Lynne A. LaBatte	Exeter, NH
03-04-87	Matthew R. Marra	Mark Marra	Diana I. Warburton	Exeter, NH
03-05-87	Brett S. Hill	John J. Hill	Patricia M. Hansen	Exeter, NH
03-07-87	Katie L. Rice	Stephens W. Rice	Catherine A. LeClaire	Exeter, NH
03-09-87	Molly E. Conant	John W. Conant	Lori Buchan	Portsmouth, NH
03-19-87	Daniel W. McNamara	Walter T. McNamara	Margaret Brydon	Exeter, NH
03-12-87	Kayla L. Bowes	David L. Bowes	LouAnn Baker	Exeter, NH
03-24-87	Anne L. Carson	Clyde J. Carson	Kathleen A. Wheatley	Exeter, NH
03-24-87	Kelly L. Drake	Richard A. Drake	Angella L. Thompson	Exeter, NH

03-26-87	Corey G. Booth	Roland D. Booth	Cathy Ann James	Exeter, NH
03-26-87	Adrienne K. Boudreau	Robert A. Boudreau	Sharon A. Martin	Exeter, NH
03-30-87	Stephen F. Jordan, Jr.	Stephen F. Jordan	Meredith A. Walters	Portsmouth, NH
04-03-87	Matthew J. Moriarty	Michael J. Moriarty	Susan L. Mooney	Exeter, NH
04-04-87	Joshua M. Conway	Cory J. Conway	Linda M. Vogt	Exeter, NH
04-06-87	Renee L. Aune	James E. Aune	Melodee S. Dickey	Exeter, NH
04-07-87	Rusty Lee Menard	Leland R. Menard	Beverly A. Leger	Portsmouth, NH
04-09-87	Peter D. Kirkland	R. Douglas Kirkland	Linda M. Sanchez	Lawrence, MA
04-09-87	Beth L. Moore	Bruce A. Moore	Christina G. Sharpe	Exeter, NH
04-10-87	Stephanie Powell	Paul L. Powell	Denise M. Busch	Exeter, NH
04-11-87	Melissa A. Aldrich	Leonard L. Aldrich	Betty J. Marsh	Exeter, NH
04-15-87	Thomas R. Wilbur	Stephen J. Wilbur	Janice H. Ladd	Portsmouth, NH
04-15-87	Spencer L. Shaw	Wallace A. Shaw, Jr.	Lisa A. Grogan	Portsmouth, NH
04-20-87	Benjamin E.D. Roesch	Francis A. Roesch	Hannelore E. Ketterer	Portsmouth, NH
04-22-87	Matthew J. Sullivan	Jerome E. Sullivan	Gail Ostanek	Exeter, NH
05-05-87	Anna A McKenzie	Glenn S. McKenzie	Patricia J. Rothermel	Portsmouth, NH
05-13-87	Jaclyn R. Arduis	James Arduis	Pamela A. Wagner	Portsmouth, NH
05-18-87	Gregory P. Whitmore	Paul J. Whitmore	Karen J. Parker	Exeter, NH
05-21-87	Bryan W. Welch	Barry R. Welch	Karen D. Wasson	Exeter, NH
05-22-87	Chelsea E. Quackenbush	Christopher C. Quackenbush	Brenda M. Bond	Exeter, NH
05-25-87	William P. S. Davis	Walter L. Davis	Sheila K. Fellure	Exeter, NH
05-25-87	Danea M. Graziano	Robert F. Graziano	Dawn M. Scialpi	Exeter, NH
05-26-87	Sophie E. Flood	John G. Flood	Kimberly A. Nugent	Portsmouth, NH
05-27-87	James M. Gosselin	John F. Gosselin	Jill A. Harter	Exeter, NH
06-02-87	Nicole S. Leavitt	Timothy D. Leavitt	Susan E. Miller	Exeter, NH
06-06-87	Jacob J. Cartier	John S. Cartier	Tina L. Hodgkins	Haverhill, MA
06-06-87	Ryan M. Boover	Charles J. Boover, Jr.	Nancy L. Clark	Exeter, NH
06-13-87	Lea M. Trofatter	Alan L. Trofatter	Diane L. Whitmire	Portsmouth, NH
06-15-87	Shannon A. Lurvey	Scott A. Lurvey	Susan A. Valliere	Lawrence, MA

06-28-87	George W. Stanley	Henry W. Stanley	Isabelle J. Stanley	Exeter, NH
07-05-87	Raymond A. Morse	Michael R. Morse, Sr.	Robbin R. Lamoine	Haverhill, MA
07-05-87	Holly C. Miller	Gerald H. Miller	Sandra M. Miles	Exeter, NH
07-13-87	Kirsten M. Gilley	Everett J. Gilley	Heather J. Crichton	Exeter, NH
07-14-87	Dominic J. Bouchard	Jon L. Bouchard	Leanne M. McGrath	Portsmouth, NH
07-26-87	Kris M. Bird	Doyle K. Bird	Kathleen A. Coco	Lawrence, MA
07-27-87	Michael J. Bourbeau	Paul H. Bourbeau	Michele M. Porter	Manchester, NH
07-29-87	Alexander J. Stephens, Jr.	Alexander J. Stephens	Randell M. Kapitan	Portsmouth, NH
08-08-87	William J. McCain	Brian J. McCain	Irene E. Stollar	Exeter, NH
08-09-87	Monika R. Ashley	Harry F. Ashley	Gisela Riess	Exeter, NH
08-12-87	Adam D. Weiner	Steven A. Weiner	Sharyn M. Pasternak	Exeter, NH
08-18-87	Jaron Kelly Wing	Richard C. Wing	Claudia April	Portsmouth, NH
08-24-87	Nicole L. Wanderlich	Ronald E. Wanderlich	Christine M. Lara	Portsmouth, NH
08-24-87	Tyler D. Searle-Spratt	Michael L. Searle-Spratt	Beth Ann Nicholson	Exeter, NH
08-17-87	Craig D. Gardiner	David A. Gardiner	Rhonda L. Royal	Portsmouth, NH
08-27-87	Jessica E. Ritchie	Gary W. Ritchie	Darlene W. Ellis	Exeter, NH
09-14-87	Caroline M. Smith	Alan Smith	Sylvia J. Matthews	Exeter, NH
09-05-87	Thomas McC Kilroy	Dennis McC Kilroy	Diana Borowski	Portsmouth, NH
09-05-87	Ashley L. Carestia	Gino R. Carestia	Cheryl A. Butler	Exeter, NH
09-08-87	Daniel S. Bowden	Steven R. Bowden	Marjorie D. Camp	Dover, NH
09-14-87	Jacqueline M. Gearhart	John R. Gearhart	Tina L. Tufano	Winchester, MA
09-20-87	Erica A. Aiello	John J. Aiello	Patricia A. DiGuilio	Exeter, NH
09-25-87	Kayla L. Nevirauskas	Rod P. Nevirauskas	Paula J. Kelcourse	Portsmouth, NH
09-26-87	Samantha L. Heath	Gregory A. Heath	Bonnie L. Munroe	Exeter, NH
10-06-87	Anthony W. Gallo	Michael C. Gallo	Kimberly D. MacNeill	Exeter, NH
10-12-87	Sean P. Berry	Colin F. Berry	Jill T. Pennington	Portsmouth, NH
10-12-87	Nicole R. Burkus	Alexander J. Burkus	Candace P. Parrish	Exeter, NH
10-13-87	Shawn M. Goodwin	Richard F. Goodwin	Cathy A. Poor	Portsmouth, NH
10-16-87	Andrea M. Dionne	Thomas O. Dionne	Marie C. Walker	Hampton, NH

10-18-87	Nicolas B. Coburn	Bruce R. Coburn	Eva M. Vangel	Portsmouth, NH
10-18-87	Zachary R. Coburn	Bruce R. Coburn	Eva M. Vangel	Portsmouth, NH
11-24-87	Cerissa S. Campbell	Carl D. Campbell	Tamara L. Good	Exeter, NH
11-26-87	Charles P. Raye	Charles D. Raye	Linda J. Perroni	Exeter, NH
11-29-87	Shawn P. Gillis	Michael S. Gillis	Kathleen A. Welch	Exeter, NH
12-03-87	Catherine M. Bartolini	John B. Bartolini	Elizabeth H. Cumbler	Exeter, NH
12-03-87	Nick S. Levesque	Stephen P. Levesque	Nancy A. Vanasse	Portsmouth, NH
12-04-87	Rebecca R. Federman	Edward Federman	Diane J. White	Portsmouth, NH
12-12-87	Gary Alan Perry, Jr.	Gary A. Perry	Susan E. Connolly	Portsmouth, NH
12-17-87	Leslie M. Paul	Richard L. Paul	Gail M. Humphrey	Exeter, NH
12-25-87	James D. Lowell III	James D. Lowell II	Jane Ellen Perreault	Exeter, NH

DEATHS RECORDED IN THE TOWN OF HAMPTON FOR THE YEAR ENDING DECEMBER 31, 1987

Date	Name of Deceased	Name of Father	Name of Mother	Place of Death
04-03-87	John W. Leger	Joseph W. Leger	Muriel I. Bishop	Exeter, NH
04-21-87	Florence White	Arthur Hartop	Annie E. Boles	Hampton, NH
04-22-87	Mary E. Griffin	Michael L. Cain	Nellie M. Powers	Hampton, NH
04-28-87	Richard J. Rice	Frederick J. Rice	Mary Nott	Hampton, NH
04-23-87	Mary E. Demarais	Richard J. Hosford	Nellie Sullivan	Portsmouth, NH
04-24-87	Allan J. Walter	Clark J. Walter	Constance P. Paulson	Manchester, NH
05-12-87	Ellen W. Fowler	James Eaton	Ellie Souther	Hampton, NH
05-16-87	Ruth S. Wohler	Sumner Kemp	Sarah Carr	Exeter, NH
05-08-87	Edith G. Smith	Edward W. Mann	Clara Smith	Hampton, NH
05-21-87	Matthew W.J. Pesola	William J. Pesola	Ann C. MacCallion	Exeter, NH
05-21-87	Elsie V. Ecker	Benjamin Allison	Annie Dutchburn	Exeter, NH
06-11-87	Rosemary T. Harris	Michael J. O'Neill	Ethel Friel	Exeter, NH
06-12-87	Elaine A. Jankauskas	Oswald Boilard, Sr.	Adrienne Larocque	Exeter, NH
06-17-87	Joseph F. Graber	Joseph N. Graber	Alice Archdeacon	Hampton, NH
06-19-87	Kathleen M. Kearns	John L. Lent	Irene H. Liberty	Exeter, NH
06-19-87	Rose M. Perkins	Vincent D'Espinosa	Mary Morrissey	Hampton, NH
06-28-87	Arnold A. Heyn	Albert Heyn	Anna Schlack	Hampton, NH
06-27-87	Martha A. Oertel	Ronald A. Walters	Anne Murphy	Amesbury, MA
07-03-87	Lillian M. Bugden	David Purcell	Lillian Harry	Exeter, NH
07-06-87	Stanley Thompson	Harold Thompson	Edith Scofield	Hampton, NH
07-11-87	Roger P. Garland	Arthur V. Garland	Ebba Anderson	Portsmouth, NH
07-15-87	Louis P. Moreau	Joseph Moreau	Delvina Moreau	Exeter, NH
07-18-87	Lester B. Tobey	Herbert L. Tobey	Sarah Burgoyne	Exeter, NH
07-30-87	Priscilla J. Ali Bey	Gerald M. Brown	Janet Fawthorpe	Dover, NH
07-30-87	Hugh F. Duggan, Jr.	Hugh F. Duggan	Mary H. Coleman	Hampton, NH
07-30-87	Desiree Crockford	William C.D. Young	Gladys Johnson	Exeter, NH

08-09-87	Ronald J. Allard	Alphonse Allard	Anna Boucher	Exeter, NH
08-10-87	William E. Haynes	T. Leo Haynes	Hannah T. Driscoll	Exeter, NH
08-15-87	Nellie Jean Tordoff	Arthur Tordoff	MaryAnn McPhate	Exeter, NH
08-16-87	Adelaide L. Pierce	Louis Reinemann	Louise Goldman	Rye, NH
08-16-87	Lauriel Eldridge	Wilmut Spinney	Valeria Urch	Hampton, NH
08-20-87	Miriam E. O'Brien	CNBL	Maude Wainwright	Exeter, NH
08-23-87	William S. Lydon	Bartley Lydon	Mary Walsh	Exeter, NH
08-25-87	Helen A. Perkins	George W. Barbour	Sarah E. Blake	Exeter, NH
08-30-87	Alice M. Cuss	Albert Narroway	Florence Bennet	Brentwood, NH
08-31-87	John Francis Jordan	Laverne M. Jordan	Helen Glyn	Exeter, NH
08-31-87	Theresa Furbacher	John Hora	Marian Zingerle	Hampton, NH
09-04-87	Carl E. Allen	John Allen	Esther Kespi	Exeter, NH
09-05-87	Joseph W. Morse, Sr.	Joseph P. Morse	Helen Millett	Portsmouth, NH
09-05-87	George E. LeBlanc	Joseph LeBlanc	Susan Hebben	Amesbury, MA
09-08-87	Barbara A. Myers	Roger Moore	Marion Ratcliffe	Exeter, NH
09-22-87	Beatrice Shaw	Nathaniel Batchelder	Minnie Brown	Exeter, NH
09-23-87	Thelma F. Regan	William Hoffman	Addie Thompson	Exeter, NH
09-28-87	Joseph F. Bacigalupo	Joseph Bacigalupo	Theresa Bacigalupo	Hampton, NH
09-29-87	Donald G. Squier	Albert Squier	Jessie Ryther	Hampton, NH
09-30-87	Norman M. Pierce, Jr.	Norman M. Pierce	Freelove Schlager	Rye, NH
10-02-87	Phyllis E. Towle	Perley F. Hoyt	Martha Emery	Exeter, NH
10-05-87	Lucille J. Pichette	Arthur Desrosiers	Alma Provencher	Manchester, NH
10-10-87	Warren M. Leavitt	Joseph E. Leavitt	Lucy S. Marston	Hampton, NH
10-13-87	Harvey C. Smith	George I. Smith	Carrie L. Shute	Exeter, NH
10-16-87	Matilda F. Garvey	George McColley	Mary Murray	Exeter, NH
10-20-87	Maynard G. MacLean	Hector W. MacLean	Signe V. Swaidmark	Portsmouth, NH
10-25-87	Henry O. Fagerquist	CNBL	CNBL	Exeter, NH
10-28-87	William J. McCain	Brian J. McCain	Irene E. Stollar	Exeter, NH
11-01-87	Estelle J. Rich	Maurice W. Zwicker	Elizabeth Williams	Hampton, NH

11-03-87	Charles D. Gordon	George B. Gordon	Edith M. Perry	Exeter, NH
11-05-87	William Walton	Harry B. Walton	Elizabeth Mullen	Brentwood, NH
11-05-87	Otto H. Essigmann, Jr.	Otto H. Essigmann	Gail M. Dascoli	Hampton, NH
11-05-87	Douglas A. Kepner	Dennis A. Kepner	Martha Jackson	Hampton, NH
11-06-87	Eola F. Fritz	Wilmont Spinney	Valeria Urch	Hampton, NH
11-07-87	Mary K. Keohane	Adrian LaCroix	Agnes Gallagher	Hampton, NH
11-11-87	James C. Mearls	Anthony Mearls	Mary Murphy	Lynn, MA
11-12-87	Charles A. Legere	Arnold Legere	Corinne Bournef	Exeter, NH
11-22-87	Eleanor C. Shay	James E. Shay	Mary McSweeney	Rye, NH
11-26-87	Grace L. Cameron	Charles H. Ford	Lillian Diamond	Hampton, NH
12-01-87	Mary M. Dress	Frederick Dress	Margaret White	Hampton, NH
12-06-87	William P. Schultz	Paul Schultz	Margaret (Unknown)	Portsmouth, NH
12-14-87	Eugene M. Leavitt	Irvin Leavitt	Agnes Merrill	Hampton, NH
12-17-87	Alphee LeHoullier	Zephyr LeHoullier	Emma Fournier	Hampton, NH
12-19-87	James M. Alker	Charles Alker	Marie Pierce	Exeter, NH

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RESIDENTIAL RUBBISH COLLECTION SCHEDULE

Area of Town	Year Round Collection	*Summer Collection
1. From Winnacunnet Rd., south to Hampton River, west to Marsh.	Monday	Mon., Tues., Fri.
2. Winnacunnet Rd., north to High St., west to Eel Creek and Meadow Rd. excluding lower end of Winnacunnet Rd.	Friday	Tues., Fri.
3. Lafayette Rd., both sides and west to Exeter town line.	Tuesday	
4. North of High St. to North Hampton town line (east of Lafayette Rd. to Cusack Rd. and North Shore Rd. to High St. and Ocean Blvd.) not including High St.	Wednesday	
5. High Street both sides east of Lafayette Rd. to Meadow Pond and Eel Creek, west to Hampton Falls town line.	Thursday	
6. From Winnacunnet Rd. north to North Hampton town line, west to Eel Creek, excluding lower end of High St.	Friday	
7. Seabrook Beach south of Hampton River to Seabrook town line.	Monday	

COLLECTION SCHEDULE YEAR ROUND COMMERCIAL

All Schools	Monday through Friday
All Eating Places	Monday through Friday
All Stores	Monday through Friday
All Hotels & Motels	Monday, Wednesday & Friday
All Filing Stations	Tuesday & Friday
All Apartment Buildings	Tuesday & Friday
All Eating Places	Saturday (Summer Only)

SPRING CLEAN-UP

Uptown	Last Week in May
Beach	First Week in June

HOLIDAYS

Memorial Day, Independence Day and Labor Day will receive normal pick-up.

Scheduled pick-ups on remaining holidays will be picked up the next day.

During severe inclement weather no pick-ups will be made until the following week on your scheduled day.

*Summer Schedule (3rd Monday in June to 2nd Saturday in September.)

