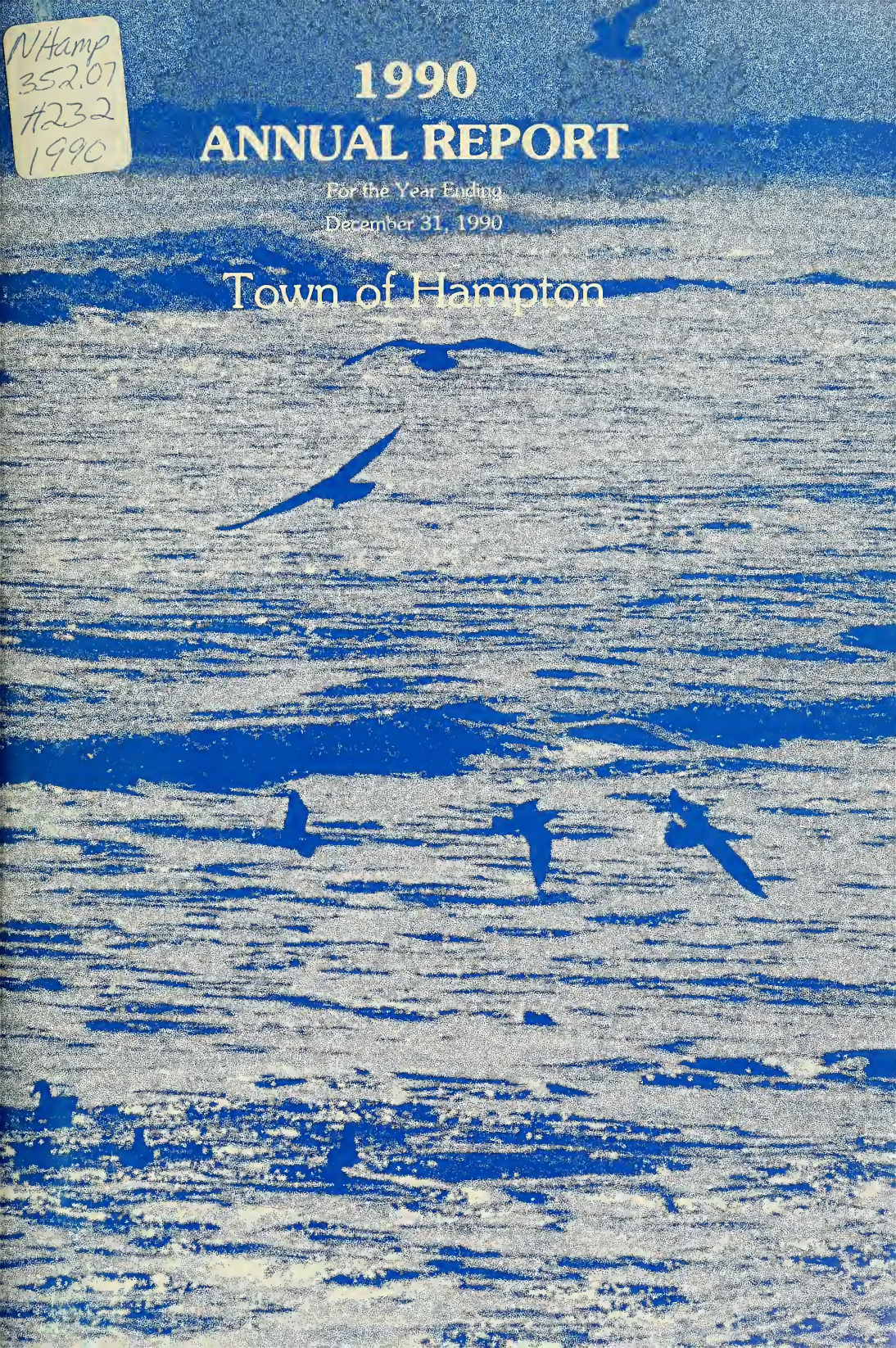


NHamp
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1990

1990 ANNUAL REPORT

For the Year Ending
December 31, 1990

Town of Hampton



FIRE EMERGENCY	926-3315
AMBULANCE EMERGENCY	926-3315
POLICE EMERGENCY	926-3333

Be sure to give your name and address as well as the nature of your emergency clearly. **DO NOT HANG UP** until you are sure that your message has been understood.

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
353rd Annual Report
for the
Fiscal Year
Ended December 31, 1990

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**ELECTED OFFICIALS FOR THE TOWN OF HAMPTON
1990**

OFFICE:	NAME:
Moderator:	Curtis G. McCrady
Selectmen:	Daniel E. Coughlin, Jr Chm George F. Hardardt, Vice-Chmn Mary-Louise Woolsey Glyn P. Eastman Paul L. Powell
Town Clerk	Jane Kelley
Deputy	Arleen E. Andreozzi
Collector of Taxes	Ann W. Kaiser
Deputy	Margaret M. Arguin
Treasurer	Wilson P. Dennett
Planning Board	Frank Chiaramitaro, Chm John R. Walker, Vice-Chm Owen G. Carter, Clerk Steven Jusseaume J. Michael Van Cantfort Ray Whitcomb Daniel E. Coughlin, Jr. Sel. Rep.
Alternates	John J. Nickerson Arthur J. Moody
Trustees of the Trust Funds	John J. Kelley Robert V. Lessard Arthur J. Moody
Cemetery Trustees	Edmund Langley, Jr Walter L. Davis, Jr John M. Stump Roland W. Paige (Deceased)
Library Trustees	Jeremiah Lonergan Denyce Stellmach Ruth G. Stimson Gerald A. McConnell Catherine B. Anderson

Supervisors of the Checklist

Charlotte Preston
Judy Dubois
Carol McCarthy

Municipal Budget Committee

Sandra Nickerson, Chm.
Melinda Evans
Leroy Charles Thayer
John Nickerson
Patricia McKenzie
Ashton Norton
John R. Walker
James F. Fallon
Virginia A. Bridle
John C. Muxie
Elizabeth H. Weinhold
Judith A. Doyle
Mary-Louise-Woolsey, Selectmens
Rep.
Irene McCain, School Board Rep.
Terry Sullivan, Precinct Commis-

sioner

Hampton Beach
Precinct Commissioners

Rep.
Terry Sullivan
Duane Windemiller
Robert J. O'Neill

Moderator for Precinct

Brian Doherty

APPOINTED OFFICERS TOWN OF HAMPTON 1990

Highway Safety Committee

Roger Syphers, Chairman
Neal Gadwah
John J. Kelley
Peggy Williams
Kenneth Hollingworth

Real Estate Commission

Raymond Alie
John S. Vogt
Seth Junkins
Hollis Blake
Malcolm Graves, Jr.

Rockingham Planning Commission

John Nickerson
Virginia Raub

Recreation Advisory Council

Jane Cameron, Chairmen
Charlie Arlington
Eleanor Dawson
Rita Graham
Carol Hollingworth
Karen Souney
Ed Rush
Pam Rush
Maureen Walsh
Peggy Williams
William Wrenn

Industrial Development Commission

George E. Wall
Stephen Ells
Robert J. Harrold
Philip G. Richards
Frank Chiaramitaro

Municipal Records Committee

Harold Fernald
Helen W. Hayden
Helen Hobbs
Laura MacLean
William H. Teschek
Joan Hackett
James Hunt

Town Manager

Fire Chief

Deputy

Police Chief

Deputy

Philip G. Richards
William H. Sullivan
Anthony B. Chouinard
Robert E. Mark
Dennis S. Pelletier
William L. Wrenn
John R. Hangen
Douglas Mellin
Jack A. Furbush
Ray Hutchinson
Neal Gadwah
Robert Estey
Philip G. Richards
Susan DeMarco
Jenny Lane
Carolyn Brewster

Public Works Director

Operations Manager

General Foreman

Building Inspector

Assistant Building Inspector

Tax Assessor

Civil Defense Director

Parks & Recreation

Welfare Officer

Zoning Board of Adjustment

Curtis G. McCrady, Chairman
Richard True, Vice-Chairman

	Wendell Ring, Jr. George Cagliuso Robert Vic Lessard Ralph Colliander, Alternate Diana R. Fanning, Alternate Kenneth Nelson, Alternate Buffi Robbins, Alternate Henry A. StGermain, Alternate
Mosquito Control Commission	L. Thomas Craven Ansell W. Palmer Peter Tilton, Jr.
Conservation Commission	Steven M. Joyce, Chairman A. Reid Bunker James H. Clifford Sarah M. Lawrence Robert W. Gollege Alberta True Peter Tilton, Jr Sheila Young Timothy McClare, Alternate John Lagerstrom, Alternate Michelle Petillo, Alternate David Weber, Alternate Vivianne Marcotte, Alternate
Shade Tree Commission	Roland Paige (Deceased) Ann McDermott Susan Tremblay
Conservation Land Bank Committee	Alberta True R. Laurence Cullen Susan Clay DeMarco Barbara Garland Woods
Civil Defense Director	Philip G. Richards

**MINUTES OF THE ANNUAL TOWN MEETING
TOWN OF HAMPTON, N.H.
MARCH 13, 1990**

The annual Town Meeting of the Town of Hampton, NH was convened at 8 AM, March 13, 1990 by the Moderator, Hon. Louisa K. Woodman. The reading of the warrant was waived and the polls were opened.

ARTICLE 1: Election

Moderator for two years:

Brian G. Doherty	676
Curtis G. McCrady	885 *

Two Selectmen for three years:

Glyn P. Eastman	883 *
Lee E. Hurst, III	277
John J. Lessard	189
Francis X. McNeil	280
John J. Nickerson	537
Paul Powell	1081 *

Treasurer for one year:

Wilson P. Dennett	988 *
Ellen M. Lavin	711

Trustee of the Trust Funds for three years:

Arthur J. Moody	1354 *
-----------------	--------

Cemetery Trustee for three years:

Walter L. Davis, Jr	705
John M. Stump, Jr	737 *

Two Library Trustees for three years:

Catherine B. Anderson	1339 *
Gerry McConnell	74 *
Dona Janetos	20

Supervisor of Checklist for six years:

Judith A. Dubois	1391 *
------------------	--------

Two Planning Board Members for three years:

Steven Jusseaume	926 *
J. Michael Van Cantfort	850 *

Four Budget Committee Members for three years:

Virginia B. Bridle	921 *
Judith A. Doyle	817 *
Diana Ruth Fanning	716
Wendy Sacks-Kirwan	344
John C. Muxie	862 *
Elizabeth H. Weinhold	1043 *

One Budget Committee member for two years:

Ashton Norton	930 *
Buffi Robbins	658

Two Budget Committee members for one year:

George H. Bryant, Jr.	444
Melinda Evans	488 *
Tammy Hafen	475
Leroy Charles Thayer	598 *
James P. Trainor	422

ARTICLE 2:

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 Article III, Use Regulations of the Zoning Ordinance, by adding the following:

"3.40 Family Day Care, meaning taking care of up to six preschool children on a full-time basis and three school age children on a part-time basis as an accessory use to the principal use of the property. A license from the Bureau of Child Care Standards & Licensing, Division of Public Health Services of the N.H. Department of Health and Welfare is required. Conditions for a special exception include, minimal impact on the neighborhood, no adverse traffic impact, safe off-street drop-off and pick-up area, and safe outdoor play area. No Planning Board approval is required."

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
S	S	S	S	P	P	P	S

YES [934]* NO [523]

ARTICLE 3:

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 III, Use Regulations of the Zoning Ordinance, by adding the following:

"3.41 Group Day Care, meaning a child care facility taking care of more than six children on a full-time basis by at least two caregivers that is licensed by the Bureau of Child Care Standards & Licensing, Division of Public Health Services of the N.H. Department of Health and Welfare."

RA RA RB RCS B BS I G
X X X X R R R R

YES [928]* NO [488]

ARTICLE 4 :

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, Construction Provisions, of the Zoning Ordinance, by adding a new section, 11.2A to read as follows:

"Pursuant to RSA 674:52 VI, the adoption of updates or revisions to national codes previously adopted as part of this Article shall be allowed after a public hearing held by the Planning Board."

YES [911]* NO [380]

ARTICLE 5:

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 Article I, 1.6 Definitions, of the Zoning Ordinance, by adding a new definition to read as follows:

"Two-Family Dwelling: a building designed and/or used exclusively for residential purposes and containing two dwelling units separated by a common party wall or otherwise structurally attached."

YES [1024]* NO [393]

ARTICLE 6:

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 Article III, 3.26 Use Regulations of the Zoning Ordinance, by amending the first sentence which reads, "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.", so that it reads as follows:

"Garages, parking lots and filling stations."

YES [928] * NO [480]

ARTICLE 7:

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 IV, Dimensional Requirement of the Zoning Ordinance, by amending the requirements for the

Business (B) District as follows:

1. Change 4.1, Minimum Lot Area, from no requirement to 10,000 square feet.
2. Change 4.2, Minimum Frontage, from 20 feet to 100 feet.
3. Change 4.3, Minimum Lot Width, from no requirement to 100 feet.
4. Change 4.5.1, Minimum Front Setback, from no requirement to 10 feet and amend footnote #14 by replacing "seven (7)" with "twenty (20)".
5. Change 4.5.2, Minimum Side Setback, and 4.5.3, Minimum Rear Setback, from 4 feet to 7 feet."

YES [883] * NO [470]

ARTICLE 8:

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, Dimensional Requirements, of the Zoning Ordinance, by deleting Article 4.1.2, Minimum recreation area per dwelling unit for all districts and deleting footnote #9 from Table II.

YES [636] * NO [589]

ARTICLE 9:

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, Dimensional Requirements of the Zoning Ordinance by deleting from Table II, footnote #10 which allows frontage for multi-family dwellings to be on public parking lots in the RB and B Districts.

YES [663] * NO [601]

ARTICLE 10:

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 V, Signs, 5.1.1 of the Zoning Ordinance, to read as follows:

"5.1.1 On-site temporary signs, not to exceed 32 square feet in size, designating a new housing development or any similar use, with a maximum permit period of one year. Time extensions shall be granted only after application to the Building Inspector."

RAA RA RB RCS B BS I G
P P P P P P P P

YES [929] * NO [422]

ARTICLE 11:

Are you in favor of the adoption of Amendment No. X 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 X, Building Permits and Inspection, 10.1.4, of the Zoning Ordinance, so that the first sentence reads as follows:

“The Building Inspector, at the time of the issuing of a permit, shall collect from the applicant a fee based on the following scale: \$5.00 per \$1,000 or any portion thereof based on a fair estimate of the total cost of construction or alteration, but in no case shall the fee be less than \$5.00.”

YES [891] * NO [496]

ARTICLE 12:

Are you in favor of the adoption of Amendment No. XI 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 Article XI-A, Controlled Growth.

YES [529] NO [753] *

ARTICLE 13:

Are you in favor of the adoption of Amendment No. XII 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 Article XIII, Plot Planning.

YES [486] NO [751] *

ARTICLE 14:

Are you in favor of the adoption of Amendment No. XIII 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, 11.6, Floodplain Development Regulations, of the Zoning Ordinance, by making the following changes:

Add the following:

“11.6.8c That proposed structures to be located on slopes shall include adequate drainage paths to guide flood waters around and away from the proposed structures.”

11.6.12 All manufactured homes to be placed or substantially improved

within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood level; and be securely anchored to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state and local anchoring requirements for resisting wind forces."

YES [1031] * NO [751]

The postponed session of the annual Town Meeting of the Town of Hampton convened on St. Patrick's Day, March 17, 1990 at the Winnacunnet High School Cafetorium. The meeting was called to order by Moderator Louisa K. Woodman at 10:03 AM and the flags were presented by a color guard from Boy Scouts of America Troop 177, Mark Lundgren, Leigh Leavitt, Howard Page IV, and Tim Craig. Rev. Dr. Henry J. Stonie delivered the invocation.

A motion to waive the reading of the warrant was made by Arthur Moody, seconded by George Hardardt and the motion passed.

ARTICLE 15:

To see if the Town will raise and appropriate the sum of Five Million Five hundred Thousand Dollars (\$5,500,000) for the purpose of preparing plans and specifications and for the construction of Solid Waste Facilities including the closure of the landfill, a solid waste transfer station and recycling center by issuance of Serial Bonds or Notes not to exceed \$5,500,000.00 under and in compliance with the provisions of the Municipal Finance Act (N.H.R.S.A. 33:1 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 and notes as shall be in the best interest of the Town of Hampton. To allow the Selectmen to apply for, accept and expend any such monies which may become available through state or federal grants and any income derived from the temporary investment of the bond proceeds and pass any vote relating thereto.

\$2,485,000 recommended by the Budget Committee.

Moved: George Hardardt

Second: Mary-Louise Woolsey

Mary-Louise Woolsey moved to amend the dollar amount to \$2,485,000, seconded by George Hardardt.

Mary-Louise Woolsey moved seconded by George Hardardt to amend the last sentence by deleting the words "and any income derived from the temporary investment of the bond proceeds."

A motion to indefinitely postpone the article was made by Ashton

Norton, seconded by Claire Dumaine. Question moved by Jason Page, seconded by Nathan Page and the motion passed ARTICLE 15 was indefinitely postponed.

It was the sense of the meeting that Article 17 should be dealt with next because it was a bond issue and had been mis-placed in the warrant.

ARTICLE 17:

On petition of Arthur J. Moody and nine or more other legal voters: to see if the town will vote to raise and appropriate the sum of \$500,000.00 for the purpose of paying yearly one-third of the \$1.6 million judgement against the Town for overtaxing the Seabrook Nuclear Plant facilities in 1984 and 1985, such sum to be raised by the issuance of bonds or notes to be payable by the Town in 1991, such issuance being authorized by the Municipal Finance Act, RSA 33, 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.(This will spread the \$1.6 million judgement over three property-tax years ending in 1991, which will be more in conformance with the Town's vote at the Town Meeting called by the Selectmen for October 24, 1989, than the Selectmen's plan to put nearly \$1.1 million on the 1990 Tax rate after encumbering approximately \$537,000. from the 1989 overlay property-tax revenues.)

Moved: Arthur Moody

Seconded: Ansell Palmer

A yes/no vote was required using the checklist and Mrs Woodman opened the polls from 11:30 AM to 12:30 PM. This hour was also utilized as a lunch break.

The recess over at 12:30 PM the votes were counted

YES: 366 NO: 22

Moderator Woodman introduced the head table and displayed a gavel made by Ashton Norton from one of the carrying beams of the recently burned Odd Fellow's Hall.

Selectman Dan Coughlin was recognized to present retiring Selectman and Chairman of the Board of Selectmen, John J. Lessard with a silver salver and thanked him for his three year service to the Town of Hampton.

ARTICLE 16:

On petition of Mary-Louise Woolsey and 14 other registered voters of the Town: To see if the Town will vote to raise and appropriate the sum of five hundred thousand dollars (\$500,000) to establish a Capital Reserve Fund pursuant to RSA 35:1 to finance all or part of the cost of reconstruction of the Town's Sanitary landfill for the purpose of permanently closing it as

required by the State Of New Hampshire, including the installation of cover of the prescribed type over the entire landfill, the construction of the required vent pipes for methane gas, the construction of the required test wells, the construction of whatever fencing may be required by the State or deemed appropriate by the Town, and the construction, acquisition and installation of such other facilities, including transfer and drainage facilities, as may, within the scope of the foregoing purposes, be required by the State or deemed appropriate by the Town upon the site of the existing landfill.

Moved: Mary-ALouise Woolsey

Second: Glyn Eastman

ARTICLE 16 passed.

ARTICLE 18:

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 \$11,420,357.

Moved: Elizabeth Weinhold

Second: Mary-Louise Woolsey

Moved by Arthur Moody, seconded by Helen Hobbs to add \$7500. to the budget for the purpose of continuing the restoration of the old records.

The motion passed.

Francis X McNeil moved, seconded by Catherine Anderson to add \$10,000 to the Library account.

The motion failed.

Kenneth Hafen moved, seconded by Donald Fanning, to increase the budget by \$290,618 to the original Selectmen's Budget.

A counted vote was requested.

Yes: 187

No: 179

The motion passed.

Richard McAteer moved the question, seconded by Jack Lessard and the Budget for the Town of Hampton passed in the amount of \$14,718,475.

ARTICLE 32:

To see if the Town will vote to amend the Hampton Town Ordinances, Chapter 2, Health and Welfare, by adding the following Article 14:

ARTICLE 14: RECYCLING

Sec. 14:101 Authority and Purpose

This ordinance is adopted pursuant to New Hampshire Revised Statutes Annotated Chapter 31:39 and Chapter 149-M.

Sec. 14:102 Index

14:103	Definitions
14:104	Separation of Recyclables
14:105	Recycling Containers
14:106	Voluntary-Mandatory Provision
14:107	Selectmen's Authority for Regulations
14:108	Penalties
14:109	Inconsistency
14:110	Severability
14:111	Effective Date

Sec. 14:103 Definitions

Waste Generators

(a) Single generators - Those single residences, apartments, commercial and industrial establishments whose rubbish is picked up by the Town.

(b) Bulk generators - Those residential, commercial and industrial establishments which deliver their rubbish to the Town disposal site or use the services of private waste haulers, which term shall include such private waste haulers.

Recyclables

(c) Aluminum - Shall mean empty, rinsed aluminum containers of a size one (1) quart or smaller (soda and beer cans). Labels do not have to be removed.

(d) Glass - Shall mean whole, empty, rinsed glass containers without lids, caps or stoppers. Labels do not have to be removed. (No ceramics, plates, window glass, light bulbs, etc.)

Sec. 14:104 Separation of Recyclables

(a) Recyclables shall be separated from other garbage or rubbish by single generators and shall be placed at the street curb or curblines for collection by the Town of Hampton.

(b) Aluminum cans and glass bottles shall be placed in separate containers to be provided by the Town.

(c) Bulk generators shall separate the recyclables, so that the recyclables shall be delivered to the Town disposal site separated from other rubbish or waste, with the aluminum, and glass also separated.

(d) The Town may refuse to pick up the rubbish of single generators who do not separate the recyclables.

(e) All bulk generators shall be subject to inspection by an attendant at

the Town disposal site, and if the material to be deposited shall not have separated recyclable materials the bulk generator shall be refused access to the disposal site.

Sec. 14:105 Recycling Containers

(a) The Town of Hampton shall provide all single generators with two containers for the recyclables, one for aluminum and one for glass bottles.

(b) Title to the containers shall remain in the Town of Hampton. The Town will replace all containers without charge for those which become unusable due to container defect or normal wear and tear, however single generators shall pay a fee of \$5.00 for containers lost or destroyed before new containers are issued to them.

(c) Commercial generators having more than five (5) employees shall receive up to three (3) containers without charge. Any additional container required will cost the commercial generators what the Town is charged.

Sec. 14:106 Voluntary-Mandatory Provision

(a) Recycling as herein defined shall be voluntary until December 31, 1990.

(b) On or before December 31, 1990 the Hampton Board of Selectmen shall determine if the voluntary aspect of this ordinance has been complied with to the extent that 80% of the rubbish delivered to the Town disposal site has been recycled in accordance herewith, in which event the voluntary aspect hereof shall continue.

(c) If the Board of Selectmen shall determine that there has been less than 80% of said compliance, then this ordinance shall become mandatory for the Town of Hampton on January 1, 1991. Notice of such determination shall be published in a local newspaper.

Sec. 14:107 Selectmen's Authority for Regulations

The Board of Selectmen of the Town of Hampton is hereby authorized to promulgate all such rules and regulations as are necessary to implement this ordinance.

Sec. 14:108 Penalties

Any person, firm or corporation being convicted of violating any provision of this ordinance upon the same becoming mandatory, shall be fined \$100.00 for the first violation, \$200.00 for the second violation, and \$300.00 for each subsequent violation thereafter.

Sec. 14:109 Inconsistency

All ordinances or parts of ordinances adopted by the Town of Hampton which are inconsistent herewith are hereby repealed as to such inconsistency.

Sec. 14:110 Severability

The invalidity of any provision of this ordinance shall not affect the validity of any other provision nor the validity of the ordinance as a whole.

Sec 14:111 Effective Date

This ordinance shall become effective as of July 1, 1990.

Reading of ARTICLE 32 was waived.

ARTICLE 32 was moved by Virginia Raub and seconded by Mary-Louise Woolsey.

Arthur Moody moved to amend 14:106 to substitute "Recycling as herein defined shall be voluntary until the 1991 annual town meeting." for printed " (a) Recycling (thru) (c) in a local newspaper."

Seconded by Jason Page.

Discussion was interrupted by the Moderator who introduced Roland Paige, who was presented with a citation for his many years working in behalf of the Town of Hampton. Mr. Paige was given a long and well-deserved standing ovation and said words of thanks to the citizens of the Town.

The Moody amendment passed.

It was moved by Dan Coughlin, seconded by George Hardardt to delete in its entirety 14:108. The motion passed.

Jack Lessard moved the question seconded by George Hardardt, and ARTICLE 32 passed as amended.

ARTICLE 19:

To see if the Town will vote to raise and appropriate the sum of One Hundred and Fifty Five Thousand Dollars(\$155,000.) for the purpose of implementing the recycling program as provided in the recycling ordinance.

A motion to add after ordinance "shall come from the 1990 Public Works Budget" was made by Robert Nudd and seconded by Francis McNeil. The motion was defeated.

ARTICLE 19 passed.

ARTICLE 20:

To see if the Town will vote to raise and appropriate the sum of One Hundred and Fifty Thousand Dollars (\$150,000.) for the purchase of land and building at 10 Academy Avenue, said property being immediately

adjacent to land of the Lane Memorial Library.

Moved by Catherine Anderson, seconded by Glyn Eastman. The question moved by Jack Lessard, seconded by Mary-Louise Woolsey. Article 20 failed.

ARTICLE 21:

To see if the Town will vote to raise and appropriate the sum of \$100,000 for the Conservation Commission Accumulation Fund.

Moved by Peter Tilton, seconded by Mary-Louise Woolsey.

Article 21 passed.

ARTICLE 22:

To see if the Town will vote to raise and appropriate the sum of 34,320. for the salary of the Town Clerk of the Town of Hampton for the year 1990.

Moved by Jack Lessard, seconded by Mary-Louise Woolsey. Mary-Louise Woolsey moved to reduce the salary to 32,686. seconded by Jack Lessard. The motion passed and the article passed as amended.

ARTICLE 23:

To see if the Town will raise and appropriate the sum of \$30,000. for the salary of the Collector of Taxes of the Town of Hampton for the year 1990.

Moved by Ann Kaiser, seconded by Mary-Louise Woolsey.

Mrs. Kaiser offered to amend the figure back to \$29,707. Mary-Louise Woolsey seconded.

ARTICLE 23 passed as amended.

ARTICLE 24:

To see if the Town will vote to raise and appropriate the sum of \$12,600 for the salary of the Town Treasurer of the Town of Hampton.

Moved by Wilson Dennett, seconded by Glyn Eastman. Mr. Dennett moved to amend back to last year's salary of \$12,000. Seconded by Mary-Louise Woolsey.

ARTICLE 24 passed as amended.

ARTICLE 25:

To see if the Town will raise and appropriate the sum of \$22,000 to purchase and install a multi-channel recording device in the Hampton Beach Village District's dispatch console situated in that district's fire station— if such appropriation for another taxing district is legal.

Moved by Arthur Moody, seconded by Vic Lessard.

Arthur Moody moved indefinite postponement, seconded by Jack Lessard.

ARTICLE 25 was indefinitely postponed.

ARTICLE 26:

To see if the Town will vote to raise and appropriate the sum of \$3,500 for the purpose of reconstructing the drainage at the foot of Walnut Avenue.

Moved by Mary-Louise Woolsey, seconded by Vic Lessard. ARTICLE 26 failed.

ARTICLE 27:

To see if the Town will vote to raise and appropriate the sum of Twenty-five Hundred dollars to assist Cross Roads House, Inc., a nonprofit organization, in providing emergency shelter and transitional housing services to the areas' home-less population.

Moved by Francis McNeil, seconded by Donna Ouellette. ARTICLE 27 failed.

ARTICLE 28:

To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) to help defray the expense of the 1990 Christmas Parade. Said funds to be paid to the Hampton Beach Chamber of Commerce.

Moved by Judith Dubois, seconded by Paul Sullivan. ARTICLE 28 failed.

ARTICLE 29:

To see if the Town will vote to raise and appropriate the sum of Eighteen Hundred Dollars (\$1,800) for the purpose of design and plan preparation of expansion of the High Street Cemetery.

Moved by Glyn Eastman, seconded by Cal Wiser.

ARTICLE 29 passed.

ARTICLE 30:

To see if the Town will vote to raise and appropriate \$1,000. to survey and set markers in the four corners and to otherwise protect the integrity of the Town's Bound Rock lot at 41 Woodstock St which was returned to public ownership in 1956 then the Town voted to purchase the lot on which the 1657 A.D. Bound Rock is located.

Moved by Arthur Moody, seconded by Francis McNeil.

ARTICLE 30 passed.

ARTICLE 31:

To see if the Town will vote to grant to the New England Telephone and Telegraph Company and the Exeter & Hampton Electric Company a perpetual easement on property of the Town of Hampton situate on the southerly side of Winnacunnnet Road, said property being shown as Tax Map 235, Lot 2, said easement being for the purposes of construction of telephone and electrical lines, and the construction of a building, the

easement to be located westerly of the Winnacunnet Road Pump station on an area approximately 28 feet in width and 58 feet in depth, (upon such terms and conditions as the Selectmen shall deem in the best interest of the Town.) (The fair market value of said land to be for \$11,000. as determined by the Hampton Assessor.)

Moved by Jack Lessard, seconded by Glyn Eastman.

ARTICLE 31 passed.

ARTICLE 33:

To see if the Town will vote to authorize the Selectmen to enter into an agreement with the Hampton Falls Volunteer Fire Department for emergency dispatching services to be provided by the Hampton Fire Department. Such services to be provided for an annual fee which will be set each year by the Board of Selectmen.

Moved by Dan Coughlin, seconded by Jack Lessard.

ARTICLE 33 passed.

ARTICLE 34:

To see if the Town will vote to authorize the Board of Selectmen to enter into an agreement with the Town of Hampton Falls for providing emergency ambulance service to the Town of Hampton Falls upon such terms and conditions as the Board of Selectmen shall deem in the best interests of the Town of Hampton.

Moved by Dan Coughlin, Seconded by William Sullivan.

A motion to indefinitely postpone was made by William Sullivan, seconded by Mary-Louise Woolsey.

ARTICLE 34 was indefinitely postponed.

ARTICLE 35:

To see if the Town will vote to amend the Hampton Town Ordinance, Chapter 6, Fire Codes, by adding the following Article 8:

Article 8

GASOLINE DISPENSING NOZZLES

Sec. 8:801 Self-Service Dispensing Nozzles

A hose nozzle valve used for dispensing Class I or Class II liquids, as defined in the Fire Prevention Code, Article 28, from a self-service dispenser shall be manually held open without a latch-open device during the dispensing operation.

Sec. 88:802 Marine Service Station

Dispensing nozzle used at marine service stations for the dispensing of said Class I or Class II liquids shall be of the automatic-closing type without

a latch-open device. This shall apply to self-service and attendant operated dispensers.

Sec. 8:803 Penalty for Violation

Any person, owner or company violating any of the provisions of this ordinance or failing to comply with any order issued pursuant to any section thereunder or any certificate or permit issued thereunder, shall be charged with a violation and upon conviction thereof shall be liable to a penalty of not more than One Hundred (\$100.00) dollars as provided in the appropriate court for each offense. Each day that the violations continue, after a notice of violation is issued, shall be deemed a separate offense.

Moved by Dan Coughlin

Second by Jack Lessard

ARTICLE 35 passed.

ARTICLE 36:

To see if the Town will vote to discontinue White's Lane as an open highway and make it subject to gates and bars, pursuant to RSA 231:45 (White's Lane runs easterly from Mill Road).

Moved: Jack Lessard

Second: Dan Coughlin

ARTICLE 36 passed.

ARTICLE 37:

To see if the Town will vote to abandon and discontinue whatever rights exist in the remainder of the way known as "Winter Road to the Fish Houses" starting at the northeasterly side of Esker Road and running northeasterly for an undetermined length. (The front portion of said way, near Winnacunnet Road, having been discontinued by action of the 1982 Town Meeting.)

Moved by Peter Olney

Seconded by George Hardardt.

ARTICLE 37 FAILED.

ARTICLE 38:

To see if the Town will vote to authorize the Board of Selectmen, to enter into an agreement, with Eliot H.V. Inc. or its successors and assigns, upon such terms and conditions as the Selectmen shall find appropriate to protect and benefit the interest of the Town for the construction of a portion of the municipal sewer improvement projected for Drakeside Road in the Town, provided that any consideration paid to Eliot H.V., Inc. shall not exceed the incremental value of said improvement over that expenditure required to provide municipal sewer service to the development proposed by Eliot H.V., Inc. for the Drakeside Road area and that any such consideration shall

be paid out of the proceeds of a future sewer bond issue dealing with the Drakeside Road area (currently sewer priority #24) .

Moved: Howard Page

Second; Jason Page

Seth Junkins moved, seconded by Glyn Eastman to amend Article 38 to read as follows:

To see if the Town will vote to authorize the Board of Selectmen to enter into an agreement with Eliot H.V., Inc. or its successors and assigns, upon such terms and conditions as the Selectmen shall find appropriate to protect and benefit the interest of the Town, for the construction by Eliot H.V., Inc of a portion of the municipal sewer improvement projected for Drakeside Road in the Town, provided that any consideration paid to Eliot H. V. Inc. shall not exceed the excess cost of said construction over that expenditure required of Eliot H.V., Inc. by the Hampton Planning Board to provide municipal sewer service to the development proposed by Eliot H.V., Inc. for the Drakeside Road area and that any such consideration shall be paid out of the proceeds of a future sewer bond issue dealing with the Drakeside Road area (currently sewer priority #24), with interest, or sooner if the Town so votes. The amendment passed ARTICLE 38 passed as amended.

YES: 110 NO: 57

ARTICLE 39:

To see if the Town of Hampton will vote to allow the Villager Motel, located on Lafayette Road, Hampton, New Hampshire, to leave its sign in the town right-of-way until such time as the town deems it necessary to be removed.

Moved: Glyn Eastman

Second: Jack Lessard

Arthur Moody moved to indefinitely postpone ARTICLE 39, seconded by Francis McNeil.

The motion passed and ARTICLE 39 was indefinitely postponed.

ARTICLE 40:

To see if the Town will vote to instruct the Selectmen to have the signs of the Villager Motor Inn 308 Lafayette Road, removed from the road right-of-way in keeping with the Selectmen's policy of making citizens remove signs, plantings, railroad ties, fences, etc., from the Town's right of-way, wherein the Town has the liability, such policy resulting from the Supreme Court's 1983 ruling in Marrone vs. Town of Hampton that abutters have no authority "to place shrubs or other permanent obstructions within a public way" (signs being structures under other court cases) unless a duly warned Town Meeting votes to abandon that part of the public way to an abutter.

Moved: Arthur Moody

Second: Francis McNeil

Francis McNeil moved, seconded by James Fallon to indefinitely postpone ARTICLE 40.

The motion passed and ARTICLE 40 was indefinitely postponed.

ARTICLE 41:

To see if the Town will vote to rescind the provisions of the Municipal Budget Law.

Moved: Ann Kaiser

Second: Jane Kelley

ARTICLE 41 failed on a YES: 81 NO: 138 vote.

ARTICLE 42:

To see if the Town will vote to designate and proclaim April 22, 1990, as Earth Day 1990, and to set aside that day for public activities promoting preservation of the global environment and launching the "Decade of the Environment."

Moved: James McDonough

Second: George Hardardt

ARTICLE 42 passed.

ARTICLE 43:

To see if the Town would vote to ask the Selectmen to appoint an affordable housing committee.

Moved: Arthur Moody

Second: Jane Kelley

ARTICLE 43 failed.

ARTICLE 44:

To see if the Town of Hampton will send a message to the Legislature and Governor calling for a comprehensive toxics law requiring coordinated programs of planning, research and development, education, enforcement, and economic incentives to achieve toxics reduction by substitution with safer substances.

Moved: Mary-Louise Woolsey

Second: Jack Lessard

ARTICLE 44 passed.

ARTICLE 45:

To see if the Town will vote to establish a three-member sewer committee appointed by the Moderator to recommend changes in the sewer ordinances to Town Meeting, including adding a provision for a sewer committee, and to review all aspects of the sewerage construction program begun with the 1986 \$7.8 million bond issue with advisories to Town Meeting on future construction requests.

Moved: Ansell Palmer
Second: Edward Dunham.

Ansell Palmer moved to amend the article by adding after 'Moderator'
"After March 17, 1990"

The motion passed

Kenneth Malcolm moved, seconded by Mary-Louise Woolsey to indefinitely postpone ARTICLE 45.

ARTICLE 45 was indefinitely postponed.

ARTICLE 46:

To see if the Town will vote to notify the Town of Rye that, under Section 13, Hampton wished to terminate the agreement to send Rye's sewage to Hampton for treatment and disposal in our harbor and dump, such agreement being the one signed by a majority of Hampton Selectmen on October 23, 1989, one day before Town Meeting was to vote on removing the Selectmen's authority to do so under RSA 149-I, and nearly one month before the agreement's effective date when the Selectmen no longer had the authority to sign under RSA 149-I, and, further, such signing being done for a \$382,531 "buy-in" price (which did not consider the cost of decades-long Hampton appropriations for management involvement in the development and maintenance of our system) when the 1987 Annual Town Meeting had overwhelmingly voted "No" when offered up to \$3 million of the 20-year bonding cost of the Northeast Interceptor.

Moved: Francis McNeil

Second: Edward Dunham

ARTICLE 46 passed.

ARTICLE 47:

To see if the Town will vote to adopt the following ordinance under Chapter 2 "Health & Welfare":

In keeping with the Dump Ordinance no non-Hampton trash, refuse, sludge, etc shall be brought onto town land except for a chemical or fire emergency.

Moved: Claire Dumaine

Seconded: Henry Dumaine

ARTICLE 47 passed.

ARTICLE 48:

To see if the Town will vote to prohibit the siting or construction of any regional solid waste disposal site or transfer facility within 1,000 feet of any residence existing as of Jan 1, 1990 without permission of the current owner of said residence.

Moved: Ann Bialobrzkeski.

Second: Francis McNeil

Daniel Coughlin moved to indefinitely postpone, seconded by Jack Lessard.

ARTICLE 48 was indefinitely postponed.

ARTICLE 49:

To see if the Town will vote to prohibit the siting or construction of any solid waste disposal site or transfer facility within 500 feet of any residence existing as of Jan. 1, 1990 without permission of the current owner of said residence.

Moved: Ann Bialobrzeski

Second: Jack Lessard

ARTICLE 50:

To see if the Town of Hampton will remedy the drainage problem on Fellows Avenue, Hampton Beach. This problem extends from the corner house at 174 Ashworth Ave up to the house at 7 Fellows Avenue.

Moved: Fred Clews

Second: Nathan Page

ARTICLE 50 passed.

ARTICLE 51:

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

Moved: George Hardardt

Second: Wilson Dennett

An amendment was offered by George Hardardt seconded by Mary-Louise Woolsey to limit the amount to \$15,000,000.

The amendment passed

ARTICLE 51 passed as amended.

ARTICLE 52:

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: Jack Lessard

Second: Arthur Moody

ARTICLE 51 passed.

ARTICLE 53:

To see if the Town will vote to authorize the Board of Selectmen to accept grants and/or gifts for the Town of Hampton; before accepting any non-monetary gifts, the Board shall hold a public hearing (as voted by the March 1989 Town Meeting.)

Moved: Jack Lessard

Second: Arthur Moody

ARTICLE 53 passed.

ARTICLE 54:

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

Moved by William Sullivan "Resolved that the Town will vote to authorize the Fire Department to dispatch the ambulance to communities currently participating in the Fire Mutual Aid Agreement. Second: Dee Fanning.

The motion passed.

There being no further business a motion was made to adjourn by Arthur Moody, seconded by Jack Lessard.

The Meeting was adjourned at 6:40 PM

Respectfully submitted,

Jane Kelley
Town Clerk

**TOWN OF HAMPTON
STATE OF NEW HAMPSHIRE**

SPECIAL TOWN MEETING, OCTOBER 10, 1990

The Special Town Meeting for the Town of Hampton, New Hampshire was called to order at 7:30 PM on October 2, 1990 in the Hampton Academy Junior High School by Curtis McCrady, Moderator.

The Pledge of allegiance was led by Col. Paul Lessard.

ARTICLE I:

To see if the Town will vote to raise and appropriate the sum of One Hundred Eleven Thousand, Two Hundred Forty (\$111,240.00) Dollars to fund the cost items relating to the Hampton Fire Fighters, Local 2664, salaries and benefits for 1990, such sum representing the cost of those additional salaries and benefits as contained in a collective bargaining agreement dated August 16, 1990 between the Town of Hampton by its Board of Selectmen and the Hampton Fire Fighters, Local 2664; pursuant to New Hampshire Revised Statutes Annotated, Chapter 273-A.

NOTE: The above agreement is for the years 1990, 1991 and 1992. The additional amounts necessary to fund the cost items for the following years are:

1991-\$56,000.00, over the amount for the year 1990.

1992-\$69,000.00, over the amounts for the years 1990 and 1991.

1993-\$17,000.00, over the amounts for the years 1990, 1991, and 1992.

MOVED BY: Mary-Louise Woolsey

SECONDED BY: Paul Powell

A yes/no ballot was requested by five registered voters.

ARTICLE I passed. YES: 336 NO: 200

ARTICLE II:

To see if the Town will vote to raise and appropriate the sum of Sixty Seven Thousand, Two Hundred Sixty Four (\$67,264.00) Dollars to fund cost items relating to the Hampton Fire Department Supervisory Association, Local 3017, salaries and benefits for 1990, such sum representing the cost

of those additional salaries and benefits as contained in a collective bargaining agreement date August 16, 1990 between the Town of Hampton by its Board of Selectmen and the Hampton Fire Department Supervisory Association, Local 3017; pursuant to New Hampshire Revised Statutes Annotated Chapter 273-A.

NOTE: The above agreement is for the years 1990, 1991 and 1992. The additional amounts necessary to fund the cost items for the following years are:

- 1991-\$31,000.00, over the amount for the year 1990.
- 1992-\$39,000.00, over the amounts for the years 1990 and 1991.
- 1993-\$9,800.00, over the amounts for the years 1990, 1991 and 1992.

MOVED: Mary-Louise Woolsey
SECONDED: Joseph Hurley

The question was moved by Paul Sullivan, seconded by Mary - Louise Woolsey.

YES: 283 NO: 145

ARTICLE II PASSED.

ARTICLE III:

To see if the Town will vote to raise and appropriate the sum of One Hundred Thirty Three Thousand, Four Hundred and Thirty Nine (\$133,439.00) Dollars to fund cost items relating to the Police Officers' and Police Sergeants' salaries and benefits for 1990, such sum representing the cost of those additional salaries and benefits as contained in a collective bargaining agreement dated August 16, 1990 between the Town of Hampton by its Board of Selectmen and the Hampton Police Association; pursuant to New Hampshire Revised Statutes Annotated, Chapter 273-A.

NOTE: The above agreement is for the years 1990, 1991 and 1992. The additional amounts necessary to fund the cost items for the following years are :

- 1991-\$84,500.00, over the amount for the year 1990.
- 1992-\$91,500.00, over the amounts for the years 1990 and 1991.
- 1993-\$23,000.00 over the amounts for the years 1990, 1991 and 1992.

MOVED: Paul Powell

SECONDED: Mary-Louise Woolsey.

Since Ednapearl Parr graciously removed her name as signator of the petition for a yes/no ballot, there remaining only four signators the Moderator ruled the petition invalid.

Moved by Calman Wiser, and seconded by Elizabeth Weinhold to decide Article III by a show of hands vote. The motion passed.

ARTICLE III PASSED.

ARTICLE IV:

To see if the Town will vote to raise and appropriate the sum of Ninety Eight Thousand (\$98,000.00) Dollars to fund cost items relating to the Public Works Employees' salaries and benefits for 1990, such sum representing the cost of those additional salaries and benefits as contained in a collective bargaining agreement dated August 16, 1990 between the Town of Hampton by its Board of Selectmen and the Hampton Public Works employees, State Employees Association of New Hampshire, Inc., SEIU Local 1984; pursuant to New Hampshire Revised Statutes Annotated, Chapter 273-A.

NOTE: The above agreement is for the years 1990, 1991 and 1992. The additional amounts necessary to fund the cost items for the following years are:

1991-\$88,500.00, over the amount for the year 1990.
1992-\$92,500.00, over the amounts for the years 1990 and 1991.

MOVED: Daniel Coughlin

SECONDED: Mary-Louise Woolsey

ARTICLE IV PASSED.

ARTICLE V:

To see if the Town will vote to raise and appropriate the sum of Ninety-three Thousand Seven Hundred Fifteen (\$93,715.00) Dollars to fund cost items relating to Non-union Employees' salaries and benefits for 1990, 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.

(Not Recommended by Budget Committee)

MOVED: George Hardardt

SECONDED: Daniel Coughlin to indefinitely postpone article V.

ARTICLE V was indefinitely postponed.

ARTICLE VI:

To see if the Town will vote to raise and appropriate the sum of One Thousand Nine Hundred and Twenty (\$1,920.00) Dollars as a salary increase for the Town Clerk for 1990,

(Recommended by Budget Committee)

MOVED: Glyn Eastman

SECONDED: Mary-Louise Woolsey

ARTICLE VI passed.

ARTICLE VII:

To see if the Town will vote to raise and appropriate the sum of Eight Hundred and Ninety Seven (\$897.00) Dollars as a salary increase for the Tax Collector for 1990.

(Recommended by Budget Committee)

MOVED: Glyn Eastman

SECONDED: Mary-Louise Woolsey

ARTICLE VII PASSED.

ARTICLE VIII:

To see if the Town will vote to authorize the Selectmen to convey to P-L-S Development Company, or such other party or parties as the Selectmen shall select, 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.

MOVED: Daniel Coughlin

SECONDED: Paul Powell.

ARTICLE VIII PASSED.

ARTICLE IX:

To see if the Town will vote to authorize the Selectmen to convey to the Exeter & Hampton Electric Company a deed granting a perpetual drainage

easement over premises of the Town located Northerly of Church Street, and shown on a Site Plan recorded in Rockingham Records No. D-20236, upon such terms and conditions as the Board of Selectmen shall determine appropriate.

MOVED: Mary-Louise Woolsey

SECONDED: Paul Powell

Elizabeth Weinhold offered an amendment to indefinitely postpone Article IX, seconded by Paul Sullivan

ARTICLE IX was indefinitely postponed.

ARTICLE X:

To see if the Town will vote to authorize the Board of Selectmen to accept a deed from Alfred C. Mirulla and Beatrice I. Mirulla of premises conveyed to them by the Town of Hampton by deed dated 7/24/89 and recorded in Rockingham Records Book 2822, Page 1189, said deed to be in lieu of a foreclosure and upon such terms and conditions as the Board of Selectmen shall determine appropriate, thereby cancelling the obligation of Mirulla to the Town which is secured by a mortgage recorded in Rockingham Records Book 2822, Page 1192, and restoring to said Mirulla, their heirs and assigns, the rights to purchase the property again upon the same terms and conditions as shall be in effect at the time of said repurchase.

MOVED: Vic Lessard

SECONDED: Paul Powell

ARTICLE X PASSED.

There being no further business the meeting was adjourned at 11:15 PM.

Respectfully submitted,
Jane Kelley
Town Clerk

PRIMARY ELECTION: SEPTEMBER 11, 1990

HAMPTON, NEW HAMPSHIRE

Governor - Republican		Governor - Democrat	
Judd Gregg	830	Paul Blacketer	31
Robert A. Bonser	188	J. Joseph Grandmaison	225
		Robert F. Preston	1298
U.S. Senator - Republican		U.S. Senator - Democrat	
"Bob" Smith	677	James W. Donchess	320
Ewing "E.J. Smith	20	John A. Durkin	739
"Tom" Christo	428	John Rauh	291
Theo de Winter	31		
Representative in Congress - Republican		Representative in Congress - Democrat	
Dean Dexter	324	Joseph F. Keefe	1037
Dennis C. Hogan	19	Robert A. Stephen	258
"Bill" Johnson	37		
"Doug" Scamman, Jr.	407	Executive Councilor - Democrat	
"Chris" Tremblay	21	"Pete" Murphy	620
Michael R. Weddle	21	James M. Yurick	136
"Bill" Zeliff	411	Roberta I. Muder	261
"Larry" Brady	202		
Executive Councilor - Republican		State Senator - Democrat	
Ruth L. Griffin	945	Beverly Hollingworth	1255
State Senator - Republican		Representative to General Court - Democrat	
Thomas U. Gage	868	Robert Cushing, Jr.	893
		Bonnie Kishbaugh Groves	854
Representative to General Court - Republican		John C. Libby	575
Andrew Christie, Jr.	691	Michael Lee Painter	486
Sharleene P. Hurst	611	Wendell C. Ring, Jr.	713
"Ken" Malcolm	731	Mary Twomey	759
Ednappearl F. Parr	763		
Leroy Charles Thayer	652	Sherriff - Democrat	
		Shannon O'Brien	975
Sherriff - Republican		County Treasurer-Democrat	
Wayne E. Veiter	922	Roy A. Arsenaault, Jr.	914
County Attorney - Republican		Register of Deeds - Democrat	
Carleton Eldredge	962	Linda Emerton	928
County Treasurer-Republican		Register of Probate - Democrat	
Clarke R. Chandler	875	John Emerton	901
Register of Deeds - Republican		County Commissioner - Democrat	
Betty Waitt Luce	886	Michael C. Fessenden	885
Register of Probate - Republican		Delegates to the State Convention - Democrat	
Elizabeth E. Powell	908	Frances M. Creeden	772
County Commissioner - Republican		Francis M. Hard	709
E. Jane Walker	894	Sharon Fern Hard	725
		William Ryan Hart, Jr.	775
Delegates to the State Convention - Republican		Patricia A. Kearney	877
Judith E. Chaput	682		
Lee E. Hurst, III.	654		
Sharleene P. Hurst	665		
James E. Pinard	645		
Frederick N. Rice	744		

GENERAL ELECTION: NOVEMBER 6, 1990

REPUBLICAN

Governor	Judd Gregg:	2295
United States Senator	"Bob" Smith	2461
Representative in Congress	"Bill" Zeliff	2050
Executive Councilor	Ruth Griffin	2329
State Senator	Thomas U. Gage	1585
Representatives to the General Court	Andrew Christie, Jr	1743
	Sharleene P. Hurst	1737
	"Ken" Malcolm	2119
	Ednapearl F. Parr	2340
	Leroy Charles Thayer	1793
Sheriff	Wayne E. Vetter	2338
County Attorney	Carleton Eldredge	2966
County Treasurer	Clarke R. Chandler	2007
Register of Deeds	Betty Waitt Luce	2162
Register of Probate	Elizabeth E. Powell	2458
County Commissioner	E. Jane Walker	2528

DEMOCRATIC

Governor	J. Joseph Grandmaison	1446
United States Senator	John A. Durkin	1390
Representative in Congress	Joseph F. Keefe	1965
Executive Councilor	"Pete" Murphy	1281
State Senator	Beverly Hollingworth	2432
Representatives to the General Court	Robert Cushing, Jr	1746
	Bonnie Kishbaugh Groves	1687
	John C. Libby	1058
	Wendell C. Ring, Jr	1427
	Mary Twomey	1343
Sheriff	Shannon O'Brien	1419
County Attorney	Carleton Eldredge	517

County Treasurer	Roy A. Arsenault, Jr	1346
Register of Deeds	Linda Emerton	1328
Register of Probate	John Emerton	1067
County Commissioner	Michael C. Fessenden	1196

LIBERTARIAN

Governor	Miriam F. Luce	192
United States Senator	John G. Elsnau	118

Question relating to Constitutional Amendments proposed by the 1990 General Court:

“Are you in favor of amending the constitution by providing that all moneys received from any state-run lottery and all interest received on such moneys, after deducting the necessary cost of administration, shall be used exclusively for the purpose of State aid to education?”

YES: 2358 NO: 514

ANNUAL REPORT CHAIRMAN OF BOARD OF SELECTMEN

It has been a little over one year since the Town Clock rang out for the final time, the results of one of many suspicious fires to hit the Town during 1990, but the business of running Town government continued. In March, the Board welcomed Paul Powell as its newest member. Although new to the political arena, Paul's warm personality, professionalism, and uncanny ability to rationalize has proven to be a great asset to the Board. In March, the Board also adopted new procedures for the conduct of its meetings in an effort to restore professionalism and regain the trust and confidence of the Town's people.

1990 did not pass without its share of controversies. Shortly after Seabrook Station attained its full power license in March, the Board of Selectmen voted to have the Town departments participate in emergency planning with the State of New Hampshire and take part in any drills associated with Seabrook Station conducted by the State or Nuclear Regulatory Commission. It was felt by a majority of the Board that such participation was vital to ensure the safety of the Town's people in the event of an emergency.

In May, the Board hired the Police Executive Research Forum, a firm based in Washington, D.C. to conduct an in depth study of the Hampton Police Department. The Board had been contemplating such a study for many months but chose to wait until the conclusion of Court proceedings involving a former Hampton Police Officer. The final report was made available in November and it contained recommendation for every area of the Police Department. The Board is committed to follow through with the report's recommendations. It is expected that it will take several years before all of the goals are attained.

The Summer months brought with them the usual problems associated with the tourist season but, this year, an unexpected problem arose when a controversial Rock Group was scheduled to perform at Club Casino. The Board received numerous letters and several people appeared in person to express their opinions as to whether the group should be considered obscene. The Board itself was divided but it was determined that no legal action should be taken to block the group's appearance. The potential problem took care of itself when the group cancelled its performance.

A ruling from the Department of Revenue Administration cut short the completion of two sewer construction projects scheduled for completion in 1990. The ruling stated that funds proposed to be used by the Town for the projects had to be returned to the General Fund. The resulting increase in revenue helped to keep the Town portion of the 1990 tax rate from increasing.

1990 also brought with it the expiration of labor contracts with the various unions representing Town employees. Many tedious hours of

negotiations with the five labor unions came to an end in August when the Board reached tentative agreement with all five unions. A dispute arose during the weeks prior to a Special Town Meeting to ratify the contracts over whether or not the Municipal Budget Committee had authority to act on the monetary amounts agreed to. A Superior Court judge put an end to the controversy when he ruled that Town Meeting had the final say. The Contracts were later ratified at a Special Town Meeting in October when over 500 Town's people came out to vote on the labor packages.

Recycling came to Hampton in October when local Boy Scouts delivered thousands of green bins to residents throughout Town. It was uncertain at the time how residents would react to the voluntary program but, even the contractor hired to pick up the recycled material, was surprised when participation reached 80%. Pick ups lasted well into the night during the first weeks of the program. Even with recycling and the resultant reduction in the volume of solid waste entering the Town's landfill, the future disposal of solid waste remains in the forefront of Selectmen's business. The Board is currently exploring all options for the handling of solid waste, including privatization, and expects to make a final decision in time for action by 1991 Town Meeting.

We in Hampton are extremely fortunate to have the level of municipal services provided to us; however, the costs of these services continue to rise. The Recession, which currently grips the region, shows no sign of improving despite what economists have predicted. The slumping economy and, in particular, the stagnant real estate market will make it necessary to conduct a reevaluation of the Town in 1991 to correct inequities caused by the recession. The resultant reduction in net worth of the properties within the Town of Hampton along with expected increases in the Town's operating budget and a reduction in revenue over 1990 will mean an increase in the property taxes in 1991. The exact amount of the increase can only be estimated at this time but it could be substantial depending on the results of upcoming Town and School District meetings. It is hoped that the Town can continue to provide its citizens with the excellent services that they have come to expect and I would urge all of you to participate in the upcoming meetings for you, the citizens, have the final say.

Respectfully submitted,

Daniel E. Coughlin, Jr.
Chairman
Hampton Board of Selectmen

TOWN MANAGER'S REPORT

The 1990 Town Report is designed to describe the operation of town government for the benefit of citizens of our community, and does so in the form of written reports of Departments, Boards, and Commissions. The annual audit is reproduced to indicate the financial condition of the Town of Hampton.

The Town of Hampton has now completed three years of participation in the New Hampshire Municipal Association Property-Liability Insurance Trust program which encompasses nearly thirty New Hampshire communities. After all losses are paid, unspent premium dollars are returned to the community as a credit against current year premiums, thereby greatly reducing our cost of insurance. It is a form of self insurance by the participating members of the non-profit trust. Recent changes in the Trust by-laws allowed Hampton to purchase Police Officer Liability; coverage which was not originally offered to the town. Public Officials Liability coverage is not offered and still must be purchased through an independent agency. The Municipal Association is also the provider of our Workmen's Compensation insurance and our health insurance; currently Blue Cross and Blue Shield of New Hampshire. Our first experience with a return of unspent premium occurred through the workmen's compensation insurance program and has continued to substantially reduce our premium for a number of years. We have been very fortunate to have a loss ratio below the average of all the participating communities and therefore entitled to a return of a percentage of premium. Hampton has organized a safety committee representing all departments to review all claims submitted to workmen's compensation for the purpose of correcting operating procedures and eliminating exposure to hazards and injuries. Our employees participate in many training programs sponsored by the Trust to reduce the incidence of injury.

The town is continuing its program of street light standard replacement along Ocean Boulevard from Highland Avenue north to Winnacunnet Road. With the assistance of Exeter-Hampton Electric Company, the old ornamental standards are lowered and removed. The town chips out the old base with the rusted bolts and replaces the bolts in a new concrete base. The electric company then installs a new ornamental standard and light. Eleven units are scheduled for replacement.

My personal thanks are extended to the Board of Selectmen, town employees, Boards and Commissions, and residents of the Town of Hampton for their cooperation and support during the year.

Respectfully submitted:

Philip G. Richards
Town Manager

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 1990 - (June 30, 1991)

DR.

	Levies of.....		
	1990	1989	Prior
Uncollected Taxes-Beginning of Fiscal Year: (1)			
Property Taxes		\$ 5,002,846.26	\$ 13,670.00
Land Use Change Tax		7,670.00	
Yield Taxes		1,420.40	
Taxes Committed to Collector:			
Property Taxes	\$19,350,352.62		
Land Rent	12,637.39		
Added Taxes:			
Property Taxes	11,142.29	8,834.45	
Land Rent	6,000.00		
Overpayments:			
a/c Property Taxes	15,543.34	2,360.04	
Interest Collected on Delinquent Taxes	5,887.32	240,064.50	2,487.02
Total Debits	\$19,401,742.96	\$ 5,263,195.65	\$ 16,157.02

CR.

	Levies of.....		
	1990	1989	Prior
Remitted to Treasurer During of Fiscal Year:			
Property Taxes	\$15,088,411.94	\$ 4,856,064.07	\$ 13,670.00
Land Use Change Tax		7,670.00	
Yield Taxes		1,420.40	
Land Rent	18,637.39		
Interest on Taxes	5,887.32	240,064.50	2,487.02
Abatements Allowed:			
Property Taxes	60,146.84	157,976.68	
Deeded to Town	20.10		
Uncollected Taxes End of Fiscal Year:			
Property Taxes	4,228,639.37		
Total Credits	\$19,401,742.96	\$ 5,263,195.65	\$ 16,157.02

(1) These uncollected balances should be the same as last year's ending balances.

(2) Overpayments should be included as part of regular remittance items.

**Summary of Tax Sales/Tax Lien Accounts
Fiscal Year Ended December 31, 1990 - (June 30, 1991)**

DR.

	..Tax Sale/Lien on Account of Levies of..		
	1989	1988	Prior
Balance of Unredeemed Taxes of Fiscal Year:		\$ 645,633.64	\$ 152,288.26
Taxes Sold/Executed To Town During Fiscal Year:	\$ 1,609,460.42		
Interest Collected After Sale/Lien Execution	17,626.98	57,347.61	49,897.58
Redemption Cost:	5,599.00	6,285.00	3,868.78
	<hr/>	<hr/>	<hr/>
Total Debits	\$ 1,632,686.40	\$ 709,266.25	\$ 206,054.62

CR.

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$ 425,078.81	\$ 337,795.26	\$ 150,963.59
Interst and Cost after Sale	23,225.98	63,632.61	53,766.36
Deeded to Town During Year	96.25	85.57	85.66
Unredeemed Taxes End of Year	1,184,285.36	307,752.81	1,239.01
	<hr/>	<hr/>	<hr/>
Total Credits	\$ 1,632,686.40	\$ 709,266.25	\$ 206,054.62

TRUSTEES OF THE TRUST FUNDS

A total of \$1,134,560 was turned over to the Town's General Fund for 1990. This amount consisted mainly of income from the Real Estate Trust Fund with much smaller amounts offsetting appropriations for the welfare, cemetery and library accounts. The net revenue from the RETF was \$1,127,641, down \$9,000 from 1989, due mostly to the downturn in interest rates. From the beginning of that trust in 1984, the Trustees have sought to protect the principal by investing in fixed-income securities of the Federal Government and in New Hampshire bank CDs. The volatile performance of the stock markets over the past three years has proven the prudence of this strategy. And, now, even N.H. banks - our last bastion of investment safety in the private sector - have shown signs of weakness sufficient enough to make them "endangered species" in our RETF portfolio. The time may come in 1991 when the only way the RETF can lose value on its principal is by the Federal Government going out of business. The RETF grew in 1990, by lump-sum and mortgage payments, a total of \$407,957; the principal in the fund stands at \$11,229,052. An additional \$1.8 million is due over 20 years under the Selectmen's mortgage program. About 70 lots of the original 650 remain unsold (45 in the HBIC Master Lease area). The Trust Department of the First National Bank of Portsmouth provides professional banking assistance in managing the RETF's investments; its fees, deducted from income before net income is distributed to the town (as per RSA 31:38-a.III.), amounted to \$15,362 in 1990. Because of that department's stellar performance and outstanding service the past three years, the Trustees, in October, continued the contract for another three years; the new contract gives the Town an additional municipal discount on fees charged (based on income).

The Trustees continued to manage the older town trust funds (Poor, Cemetery Perpetual Care, Library), the Cemetery Burial Trust fund and the Hampton Beach Village District's Capital Reserve Fund. No new funds (except for the RETF) were received in 1990.

TRUSTEES OF THE TRUST FUNDS

Robert Victor Lessard, Chairman

John J. Kelley, Sr., Clerk

Arthur J. Moody, Bookkeeper

TOWN OF HAMPTON
REPORT OF THE TRUSTEES OF TRUST FUNDS
FISCAL YEAR ENDED DECEMBER 31, 1990

YEAR OF DEPOSIT	NAME OF FUND	PURPOSE OF FUND	HOW FUNDS INVESTED*	P R I N C I P A L			I N C O M E			
				BALANCE BEGINNING OF YEAR	NEW FUNDS CREATED	BALANCE END OF YEAR	BALANCE BEGINNING OF YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END OF YEAR
Poor Funds:										
1871	J.P.Towle	Poor	Common Fund 1P+2P	\$ 2,000.00	\$	\$ 2,000.00	0.54	149.41	149.41	0.54
1891	J.P.Towle	Water	Com.Fund 2P	100.00		100.00	0.00	6.28	6.28	0.00
1898	J.P.Robinson	Poor	Com.Fund 1P	1,000.00		1,000.00	0.31	76.39	76.39	0.31
1903	S.J.Shaw	Poor	Com.Fund 1P	500.00		500.00	0.15	38.18	38.18	0.15
1924	H.A.Cutler	Poor	Com.Fund 2P	180.75		180.75	0.00	11.36	11.36	0.00
	TOTALS - Poor Funds			3,780.75		3,780.75	1.00	281.62	281.62	1.00
Cemetery P.C. Funds:										
1891-194	(Various)	Perpetual Care	Com.Fund 1C	4,750.00		4,750.00	0.00	363.86	363.86	0.00
1971-1986	(Various)	" "	Com.Fund 2C	21,300.00		21,300.00	889.20	2,002.20	889.20	5,893.99
	TOTALS - Cemetery P.C. Funds			26,050.00		26,050.00	4,780.99	2,366.06	1,253.06	5,893.99
Library Funds:										
1933	L.A.Lane	Library	Com.Fund 1L	500.00		500.00	0.00	43.38	43.38	0.00
1936	I.M.Lane	Library	Com.Fund 1L	500.00		500.00	0.00	43.37	43.37	0.00
1916	A.C.M.Currier	Dearborn Rm.	HNB Bond	1,000.00		1,000.00	0.26	152.48	152.48	0.26
1966	S.B.Lane	Library	HCB CD	2,500.00		2,500.00	0.28	217.98	217.98	0.28
1966	H.G.Lane C.T.	Library	HCB CD	4,136.24		4,136.24	0.46	358.67	358.67	0.46
	TOTALS - Library Funds			9,636.24		9,636.24	1.00	815.88	815.88	1.00
Capital Reserve Fund:										
1983	H. Beach	Projects + Purchases	Ports.Savs. Bank CD	5,155.55		5,155.55	896.08	511.42	0.00	1,407.50
General Fund Trusts:										
1984	H.Real Estate Trust Fund	Town Revenue	Fed.Secs., CDs + M.Mkt.	10,821,095.09	407,957.26	11,229,052.35	0.00	1,143,003.19	1,143,003.19	0.00
1988	Cemetery Burial Revenue	Revenue	HCB CD	51,661.00		51,661.00	0.00	4,568.62	4,568.62	0.00
				\$ 10,917,378.63		\$ 10,917,378.63	5,679.07	1,451,546.79	1,449,922.37	7,303.49

Trustees of the Trust Funds

Robert V. Lessard

John J. Kelley, Sr.

Arthur J. Moody

* HNB = Hampton National Bank (Bank Meridian)
HCB = Hampton Co-Operative Bank
(Comm Funds are in 2 HNB Bonds; HCB CDs + Spec.Savs.A/C)
[H.R.F.T.F.: \$15,362 from Income for prof. banking assistance (First National Bank of Portsmouth, Trust Dept.)]

HAMPTON MUNICIPAL BUDGET COMMITTEE

The Town of Hampton Municipal Budget Committee functions under the provisions of the New Hampshire Municipal Budget Law RSA Chapter 32. Twelve members at large makeup the BudCom along with, one member chosen by the School Board, one member of the Village District and one member of the Board of Selectmen. The members at large have either been elected by official ballot at town elections or appointed by the Town Moderator. Members must be domiciled in Hampton at the time of election and during service on the Board.

The BudCom meets every third Tuesday of each month. In March the BudCom reorganizes (election of Board Officers) and agenda recommendations are proposed for the coming year. In April the Town Assessor, Robert Estey, was invited in and gave an overview of his Department. In May, Arthur Moody, representing the Trustees of the Trust Fund gave the Committee an update and in June the BudCom met for the first time with the State of New Hampshire's Representatives to discuss some State issues and how they relate to the Town of Hampton and its school system.

During our summer recess, the BudCom was called back into session for the purpose of reviewing the Board of Selectmen's request for Special Money Articles to raise and appropriate the sum of \$506,975 for ratification of union contracts and other non-union employees. A special Town Meeting was finally held on October 2nd, where the Voters of the Town of Hampton did in fact ratify (by voting in the funds) the 3-year union contracts. Our September meeting consisted of the three main Departments Heads (Police, Fire and Public Works) coming before the BudCom for an update on their budgets and proposed budgets for 1991. October found us meeting with the new Superintendent of Schools, Dr. James Weiss and during the November meeting Mrs. Woolsey, the Selectman's Representative, gave an overview on the P.E.R.F. Report on the Hampton Police Department.

Several members of the BudCom toured the Marston, Centre and Hampton Academy Schools on October 27th with two members of the School Board, the Business Administrator, the Facilities Manager and Dr. Weiss, and on December 8th four members of the BudCom took an escorted tour of the Hampton Police Department facility.

During January and February the BudCom meets at least twice per week to prepare the town, school and village district budgets along with warrant articles to be presented to the voters in March. Public input is urged and welcomed by the BudCom not Only at budget time but all through the year. The Committee is interested and always willing to listen to the concerns of the taxpayers of Hampton.

I would like to thank all the members of the BudCom for their dedication to their responsibility serving on the Committee and for the cooperation and support they have given me this year but above all, I wish to thank my family.

Respectfully submitted,
Sandra L. Nickerson
Chairman

HAMPTON DISTRICT COURT

The Hampton District Court was established by the New Hampshire Legislature and is located in the Town of Hampton by State Law. The Court personnel consists of nine full-time people who are employed by the Judicial Branch of New Hampshire State Government. The structure housing the Court is owned by the townspeople of Hampton and leased by the State of New Hampshire. This particular arrangement has and will continue for the foreseeable future to be a workable arrangement which is mutually beneficial to all parties. On behalf of the entire staff of the Hampton District Court I wish to thank the taxpayers of Hampton and all Town Departments for their continued support and cooperation.

Respectfully submitted,

John R. Clark
Clerk of Court

HAMPTON POLICE DEPARTMENT ANNUAL REPORT

Full-time Law Enforcement Officers	33
Part-time Law Enforcement Officers	60
Full-time Civilian Personnel	9
Part-time Civilian Personnel	5

ADMINISTRATION

In May of 1990 the Board of Selectmen commissioned the Police Executive Research Forum of Washington, D.C. to conduct a management and organizational study of the Hampton Police Department. In June, members of the study team arrived to initiate a very comprehensive review of all aspects of the department. In November, the study was completed and the final report was submitted to the Town of Hampton.

As a result, a number of recommendations have been implemented within the agency, and the Police Administration, along with the Town Manager and the Board of Selectmen, are currently addressing the recommendations. In November, the Town Manager also accepted the new Table of Organization for our department, as presented in the PERF Report.

In July, Ptlmn. Brian Chevalier resigned his full-time position to enter the private sector, and Ptlmn. Larry Barrett was hired as his replacement. And, within the past few months, our part-time Animal Control Officer, Peter MacKinnon, was appointed to that position on a full-time basis.

OPERATIONS BUREAU

The Operations Bureau, directed by Deputy Chief Dennis Pelletier, continues to successfully meet the ever increasing demands placed on the Bureau's various divisions. The Mounted Patrol, commanded by Sgt. John Galvin, was again this year kept busy with the various patrol functions. Patrolman Joseph Galvin, a member of the Mounted Patrol, and mount "Magic" won first place overall in the annual New England Mounted Police Association competition. This is the second time in two years that one of our Mounted Officers has placed first in this competition. The Motorcycle Patrol was increased to a total of seven motorcycles and twenty-two certified riders. This enables us to maintain high visibility for virtually twenty-four hours a day during the peak summer season. The officers assigned to the motorcycles were more often than not the first responders to all emergency calls, mainly due to their mobility in heavy traffic. The Special Response Team, again this year, participated in a Seacoast Drug sweep which involved some potentially dangerous and armed suspects.

The Criminal Division, commanded by Det. Sgt. Shawn Maloney, assigned a total of 253 criminal cases to the Division Detectives for investiga-

tion. At the close of 1990, the Criminal Division had closed 131 cases, suspended 103 cases and had 19 cases that remain open. The Division indicted 37 persons, returning 60 True Bills, and, in addition, 16 persons were arrested on misdemeanor charges.

Detective Arthur Wardle of the Youth Services Unit has been involved in well over 200 court hearings, from Child Abuse to Sexual Assault Cases, and approximately 52 juveniles were petitioned into Court on 72 charges.

ADMINISTRATIVE SERVICES BUREAU

The Administrative Services Bureau, under the direction of Deputy Chief William Wrenn, has had some changes within his command to conform to the new table of organization. His overall responsibilities include the Information Management Section, Records Unit, Computer Services Unit, Communications Unit, Prosecutors Section, Facilities Maintenance and Vehicle Maintenance Sections.

Sgt. Thomas Lyons, Prosecutor for the department, has continued to do an excellent job regarding all of the court work.

SUPPORT SERVICES BUREAU

The Support Services Bureau, commanded by Captain Don A. Barnard, has met and continues to meet the training mandate of all sworn police officers for State qualifications. Captain Barnard oversees the Dare/Community Support Unit, the Animal Control Unit, all Training Units, and the Parking Enforcement Section, along with other responsibilities.

Ptlmn. Pickering and Ptlmn. Patton of the DARE Unit continue to present the various drug programs to schools in an effort to educate the children in these matters.

Peter McKinnon, of the Animal Control Unit, had a very busy year and reported the following:

Canines Impounded	163
Felines Impounded	51
	TOTAL 214
Animals Relocated:	
Skunks	17
Raccoons	13
Opossums	24
Bats	9
Squirrels	11
Snakes	6
Birds	13
	TOTAL 93

Animals Destroyed (Distemper):	
Skunks	24
Raccoons	19
Foxes	9
	TOTAL 52
Rats Destroyed	39
Injured Seagulls	19
Injured Seals	2
	GRAND TOTAL 419

The following are some of the arrest and station log activities performed during the year:

SUMMARY OF MOTOR VEHICLE ARRESTS

Driving While Intoxicated	149
Driving After Revocation/Suspension	169
Speed	555
Habitual Offenders	3
Operating W/O License	193
Uninspected Motor Vehicle	159
Unregistered Motor Vehicle	211
Prohibition	4
Improper Turns	26
Traffic Signs	118
Improper Passing	100
School Bus Violations	3
Misuse of Plates	18
Solid Line	12
Equipment Violations	16
Unauthorized Use of Motor Vehicle	11
One Way	12
Reckless Operation	21
Littering	17
Failure To Yield	59
Conduct After Accident	4
Motorcycle Violations	37
Disobeying Police Officer	12
Misuse Power/Town Ordinance	91
Child Restraint	3
Illegal Transportation of Alcohol	3
Operator's View Obstructed	4
Unattended Motor Vehicle	2
Following too Close	6

Lane Violations	11
Failure to Keep Right	8
Miscellaneous	97
	TOTAL 2134

SUMMARY OF CRIMINAL ARRESTS

Simple Assault	105
Criminal Trespass	23
Criminal Threatening	8
Criminal Mischief	33
Illegal Possession of Alcohol	1291
Misrepresenting Age	3
False Report To Law Enforcement Officer	4
Resisting Arrest/Detention	39
Disorderly Conduct	279
Building Code Violations	10
Contributing to Delinquency of Minor	1
Fugitive From Justice	3
Prohibited Sales	2
Kidnapping	1
Open Containers	439
Theft of Services	2
Failure to Report Child Abuse	1
Reckless Conduct	5
Receiving Stolen Property	10
Violating Custodial Duties	1
Burglary	4
Second Degree Assault	2
Theft	10
Willful Concealment/Shoplifting	15
Possession of Controlled Drug.....	26
Warrants	11
Interfering with Government Administration	2
Harassment	2
Possession of Drug Paraphernalia	2
Robbery	1
Indecent Exposure	1
Taking W/O Owner's Consent	2
Interfering With a Police Officer	1
Fire Code Violations	4
Possession Stolen Property	2
False Fire Alarm	3
Fire Permits	1
Criminal Liability Of Another	1

Bad Checks	5
Attempted Arson	1
	TOTAL 2357

Protective Custody/Arrests/Record Checks:

Hampton Police Department	244
Other Departments	18
Records Checks	176
	TOTAL 438

SUMMARY OF STATION LOG ACTIVITIES

Homicide	0
Aggravated Felonious Sexual Assault	16
Robbery	3
Aggravated Assaults	133
Burglary	232
Theft	603
Motor Vehicle Theft	88
Misdemeanor Assault (except sexual)	37
Arson	5
Forgery	11
Fraud/Bad Checks	39
Embezzlement	0
Receiving Stolen Property	2
Criminal Mischief.....	487
Weapons Offenses	14
Prostitution/Commercial Vice	0
Other Sex Offenses.....	7
Drug Offenses	9
Gambling.....	1
Family/Child Offenses	8
Driving While Intoxicated	43
Liquor Violations	10
Intoxication	112
Disorderly Conduct/Persons	565
Vagrancy	0
Other Criminal Offenses	1
Truancy	3
Incorrigible Juveniles	2
Runaways/Missing Juveniles	266
Wanted Persons	1
Missing Persons/Adults	9
Suspicious Activity/Persons	769

Prowler Complaints	7
Burglar/Security Alarms	868
Accidents/Motor Vehicle	584
Noise Complaints	1023
Abandoned Refrigerators	4
Salesmen/Soliciting Matters	146
Animal Matters.....	437
Money/Security Escorts	9
Persons Transport/Relay	48
Traffic Problems/Obstructions	499
Playing In Street	12
Blocked Streets	51
Parking Complaints/Problems	409
Open/Unsecured Doors/Windows	109
Found/Recovered Property	65
Lost Property	50
Hospital Matters-Sick/Injured Transport	4
Fire Department Alarms/Matters.....	1131
Department of Public Works Matters (Town)	29
Department of Public Works Matters (State)	8
Utility Company Matters	28
VIN Verifications	8
Lockouts-Motor Vehicle/Buildings	61
Traffic Stops	5270
Miscellaneous Activity	1090
Harassing/Illegal Phone Calls	72
Obscene Material	0
Kidnapping	1
Criminal Trespassing	32
Domestic Violence/Disturbance	314
Riot	0
Bomb Scare	3
Lewd/Obscene Behavior	11
Unwanted Persons	285
Escaped Persons	2
Assist Other Police Departments	233
Unattended/Untimely Deaths	9
Attempted Suicide.....	10
Air/Pellet Gun Matters	1
Serving Legal Papers	159
Miscellaneous Matters	542
Criminal Threatening	57
TOTAL	17,156

The Administrative Staff, and all other personnel of the Hampton Police Department, would like to extend their sincere appreciation to the Board of Selectmen, Town Manager Philip Richards, Fire Chief William Sullivan, and Public Works Director John Hangen for their continued cooperation and assistance. A special thanks also to the residents of the Town of Hampton for their continued support in helping to make it possible for us to improve our professionalism as a law enforcement agency and to better serve our community.

Respectfully submitted,

Robert E. Mark
Chief of Police

REPORT OF THE FIRE DEPARTMENT

41 Fulltime Personnel
20 Paid-on-Call Personnel

1990 will be another year that will go down in our history as an extremely busy year for the Hampton Fire Department and a year in which the Town of Hampton experienced one of the largest fire losses in terms of property and dollars. We started on January the 27th with a Four alarm fire that destroyed the historic Odd Fellows block on Lafayette Road and we finished off the year with another very spectacular Four alarm fire that destroyed a multi-unit condominium building at Schooner Landing on Lafayette Road. However, on May the 10th, a fire that destroyed the Town and Beach Hotel also on Lafayette Road, saw several buildings either on fire or severely threatened upon arrival of the fire department. Help was summoned from Twelve communities through the fire mutual aid system to battle this inferno and before the night was over, Four buildings were completely destroyed and Three others were damaged in this closely built neighborhood. Property loss on these three fires plus the Eight other structure fires that we experienced during the year will top \$3 million dollars. A much larger dollar figure in terms of exposed property was saved however, due to the fast and efficient work by our firefighters and those from our neighboring communities throughout the year.

Besides the Eleven major fire incidents of 1990, the department also



*4th Alarm, Town & Beach Motel
May 10, 1990*

responded to an additional 3,137 fire, emergency medical and service calls during the year. They are broken down as follows;

Box alarms	257
Still alarms	853
Service calls	792
Emergency Medical	1,065
Walk-in Medical	181

Of the major fires for the year, extra alarms were transmitted to bring additional help to the scene as follows;

Working Fires	5
Second Alarms	2
Third Alarms	1
Fourth Alarms	3

Despite the high incidence of fire during the past Two years, the Hampton Fire Department will continue to remain proactive as it relates to fire protection. It will be our goal to prevent that fire from ever starting in the first place through intensive code enforcement, proper building methods and public fire education.

The Fire Prevention Bureau had an active year, investigating a total of 31 incidents, which included Three hazardous materials investigations, Thirteen fires in which the cause was determined and were closed, Eight fires which have not been cleared as of yet and remain open, and Seven fires which remain open and are under active investigation. On the fire investigations listed, our fire prevention personnel have logged more than Seven Hundred hours of investigation.

At this time I would like to extend our sincere thanks to Detective Sergeant Maloney and Detectives Lally and Russell of the Hampton Police Department and a special thanks to Deputy State Fire Marshal Bill Sanborn for the countless hours that they all invested toward determining the causes of the various fires during the past year. Our own investigators, Steve Bancewicz and Bryan Litchfield were aided greatly by the efforts of those personnel.

In other fire prevention matters, a total of \$4,928 in permit and inspection fees were taken in during the year. Some of the various permits and follow-up inspections are as follows;

Places of assembly	68
Blasting (construction)	2
Fire alarm systems	10
Fire suppression systems	9
Fireworks display (Class B)	2

Oil burner installation	50
Fire sprinkler systems	7
Automobile Service Station	17
Underground tank storage	5
Liquid propane storage	9

The report of the Training Officer, Deputy Chief Anthony Chouinard shows a total of 3,384 hours of training logged by both full-time and call firefighters during 1990.

Twenty One members of the department completed a Fifty Four hour course and became certified by the New Hampshire Fire Standards & Training Commission as "Career Level" firefighters.

Thirteen members further advanced their skills through One Hundred and Twelve hours of training and became New Hampshire certified "Level Two" firefighters.

It must be noted that a tremendous effort was put forth by these individuals both on and off duty in order to achieve certification. State certification has been a departmental goal for several years now, and it is finally becoming a reality.

And of course as in every year, the Emergency Medical Technicians spent in excess of Fifteen Hundred hours refreshing their skills and completing the annual recertification on advanced emergency medical care. One additional member became qualified as an EMT-I which means that the department now has a total of Five members that are certified to begin the administration of IVs in the field as part of the pre-hospital care protocol. In the near future this program will be expanded to include a few life saving drugs that will be carried on our ambulances to be utilized by the EMT-Is.

The Hampton Fire Department continues to give the community quality emergency medical services provided by a dedicated and professional group of Firefighter/EMTs.

Despite the fact that we have had one member suffer a heart attack last June, another go out with a back injury and two members that were activated in the military reserves, we survived the year with no decrease at all in the level of service. We hope to be able to continue to provide the same level of service to you in the future especially during these difficult economic times.

In closing, I would like to dedicate this years report to Lieutenant Howard Himmelreich and Firefighter/EMT George James of the Hampton Fire Department, both of whom having been called to duty in the armed forces as part of operation Desert Shield. We pray for their safe return and for the safe return of all our military forces stationed in the middle east.

Respectfully submitted,

William H. Sullivan
Chief of Department

ZONING BOARD OF ADJUSTMENT

The ZBA saw little change in either the types of appeals or the length of its agenda throughout most of 1990. Though there was a slowdown in the last couple of months, we expect it will begin to pick up again in 1991. When the housing market is slow, property owners tend to renovate and expand as an alternative to an expected "sell and move up." As interest rates decline, this is especially true of residential owners who frequently find their plans at odds with zoning provisions.

On paper (i.e., the law), the task of the ZBA seems to be quite simple. No matter if the agenda is long or short, if the petitioners homeowners or business people, and whether they present their own case or choose to have an attorney represent them, the ZBA has but three possibilities to deal with. The first is an appeal from an administrative decision (where there is an alleged error by an administrative official in the enforcement of the zoning ordinance). The second is a request for a special exception (where a certain use may be allowed if the conditions specified in the ordinance are met). The third is a request for a variance (where the ZBA, in its judgment, may waive or relax particular requirements of the ordinance).

Aside from the effects of the economy, the workload of the ZBA is affected by ongoing changes in the ordinance (such as those presented by The Planning Board on this year's town ballot). A conforming property at the time of purchase may now require a variance due to changes in the ordinance or, in rare cases, because of a change of zone in which the property is located. The Board has even had petitions prompted by surveys that revealed accepted property lines were in the wrong place!

The ZBA meets regularly on the third Thursday of each month and frequently on the fourth as well. Meetings are at 7:00 P.M. in the Selectmen's Meeting Room at the Town Office and are, of course, open to the public. If you are planning a project which may require ZBA approval, it would be wise to attend a meeting or two to get a sense of the procedure and what is expected of petitioners.

ZBA members in Hampton are appointed by the Selectmen. If you have an interest in serving the Board, either as an alternate or a regular member, please contact the Chairman or the Board of Selectmen.

Sincerely,

Curtis G. McCrady
Chairman

ANNUAL REPORT

DEPARTMENT OF PUBLIC WORKS

Personnel:	Full-time	43
	Part-time	24
	Total	67

RECYCLING - After a year of planning, the Town, through the Public Works Department, initiated a voluntary curbside recycling program in October 1990. The Town responded enthusiastically with a very high degree of participation. Town officials and "Recycling Committee" members put a great deal of effort into planning, promoting and implementing this program. We collected 92 tons of newspaper, 8.9 tons of plastic, 41.5 tons of glass and 12.3 tons of aluminum from October 15th to December 31st 1990. Hampton's newspaper recycling alone equates to saving twenty-one trees daily from being harvested. On other tree matters, we are in our second year of chipping Christmas trees collected in Town.

SIDEWALKS - The department reconstructed the sidewalk and installed granite curbing on the south side of High Street from the Town parking lot to Academy Avenue. 6,036 feet of sidewalk throughout Town were rehabilitated with a new 1" hot-top surface.

TREATMENT PLANT - The average flow received at our WWTP was 2.3 mgd for a total annual flow of 840 million gallons. We processed 538 tons of sludge which included 6.4 million gallons of septic waste. We are preparing to accommodate additional flows which will be coming from Rye beginning in the spring of 1991. This will involve careful monitoring and processing to insure proper effluent quality. 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.

DRAINS - Several small drainage projects were completed. Used for these projects was 14 catch basins, 270' of 36" pipe, 164' of 30" pipe, 181' of 15" pipe, 634' of 12" pipe, 72' of 8" pipe and miscellaneous fittings. 395 catch basins were cleaned with the catch basin cleaning truck.

SEWERS - Repaired 13 and installed 12 new sewer laterals. There were 108 new entrances into our sanitary sewer system requiring 172 inspection; 122 permits were issued. There were 420 locations made for contractors, utility companies and the public. In addition, 29 calls for plug-ups were handled, of which 6 were the responsibility of the Town. We cleaned 18,932' of sewer lines and 240' of drain lines with the Sewer Jet.

SNOW - We received a total of 43" of snow in 9 storms requiring plowing, snow removal, salting and sanding of our roads. The costs of these storms, excluding normal winter maintenance, was \$52,454.33 or \$1,219.87 per inch of snow. We continue to monitor salt application to our roads in an attempt to reduce the quantity of salt for environmental reasons.

ROAD RESURFACING - Our road resurfacing and rehabilitation program is a continuing one. During 1990 we resurfaced Highland Ave., Seaview Ave., Island Path, Diane Ln., and portions of High St., Bobcock Ave. and Glade Path. Town personnel performed the following services: infrared trench repair, grader shimming, pothole repair and shoulder grading where necessary.

PAVEMENT MARKING - During the year, parking spaces, crosswalks, slow school and stop lines throughout Town were painted. Also, center lines and fog lines were painted where necessary.

STREET SIGNS - Street signs and traffic control signs are always a large problem to maintain. During 1990 we installed 293 signs, mostly due to vandalism.

SOLID WASTE - Rubbish collection and the operation of the landfill continues to be one of our most labor intensive and costly responsibilities. During the year 17,000 tons of rubbish were deposited in our landfill, including refuse taken to our landfill by contractors, citizens, and the State.

We are now separating metals to the recycling market at no cost to the Town. We are also chipping wood and stumps, using the by-product as dump cover material. The Town is working toward a solution to our solid waste crisis which will enable us to plan the closure of our landfill. If everything goes according to plan, we can look forward to the closure of the landfill after July 1, 1993.

7.8 MILLION SEWER BOND ISSUE

I am happy to report that we finished on schedule the first (of four phases) 7.8 million dollar sewer projects authorized by the 1986 Town Meeting with the following notations.

Project 12: The dechlorination facility for the Treatment Plant has been designed and will be ready to bid when funds become available.

Project 14: Sewer installation on Huckleberry, Juniper, Bayberry, Linden, Nor'East, Wild Rose, Keene and a portion of Ocean Blvd. was completed in 1990.

Project 15: The construction of the G Street Interceptor was completed in 1990.

Project 17: The sewer for Park Avenue has been designed and will be part of the next bond issue.

Project 22: The study for Winnacunnet Rd. Pumping Station project has been completed.

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.

Respectfully submitted,

John R. Hangen
Director of Public Works

**HAMPTON CEMETERY TRUSTEES
DECEMBER 31, 1990**

STATEMENT OF RECEIPTS - 1990

Balance on Hand, January 1, 1990	\$1,806.40
Town of Hampton	36,799.96
Now Account Interest	348.99
Sale of Graves	61.00
Burial Ground Funds	13,375.00
Deposit of Ashes	820.00
Refunds	33.00
Open Graves	100.00
	<u>100.00</u>
TOTAL RECEIPTS	\$53,344.35

STATEMENT OF EXPENDITURES - 1990

Labor:	Wages	20,487.91	
	Employee Taxes	5,140.08	
	State U.C. Fund	1.76	
		<u>25,629.75</u>	\$25,629.75
	Truck Repairs		1,003.74
	Tools & Supplies		585.22
	Repairs, Tools & Equip.		817.71
	Utilities		1,317.10
	New Equipment		668.00
	Insurance		2,802.00
	Miscellaneous		156.72
	Contract Labor		3,376.00
	Gas & Oil		214.05
	HCT Burial Ground Fund		13,375.00
	Graves		61.00
	Repurchase Graves		126.00
	Return of January 1, 1990 balance on hand		1,806.40
			<u>1,806.40</u>
	TOTAL EXPENDITURES:		\$51,938.69
			<u>\$51,938.69</u>
	BALANCE ON HAND, DECEMBER 31, 1990		\$1,405.66
			<u>\$1,405.66</u>

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

Eleanor H. Whitney, Bookkeeper

REPORT OF THE MEETING HOUSE GREEN MEMORIAL AND HISTORICAL ASSOCIATION INC.

In our annual report to members and friends we would like to review what has transpired during this our 65th anniversary year.

1. On September 15 after a long illness we lost our valued longtime friend, Roland W. Paige. As the most dedicated historian who worked tirelessly for our society for many years, Rollie is being honored with the executive board creating a permanent endowment. The fund, known as the Roland W. Paige Hampton Historical Society Fund, will provide for the maintenance and perpetuation of the Meeting House Green Memorial and Historical Association Inc. and is being established with the Greater Portsmouth Community Foundation, a regional division of the New Hampshire Charitable Fund. Contributions are being sent to Roland W. Paige Hampton Historical Society Fund, c/o Hampton Historical Society, P.O. Box 1601, Hampton, N.H. 03842.
2. The board hosted a reception at Lane Memorial Library in December when President James Hunt and author Peter Randall autographed Volumes III and IV of the Hampton History Books, sales of which has swelled our treasury by \$4,300.
3. The legendary Norseman's Rock has been encased in rock and concrete masonry. Metal pipes are being lagged in cement for protection from vandalism.
4. Contributions of memorabilia and old pictures were many with much time spent on arranging and re-arranging our displays. Again we were recipients of six antique chairs by our friend, Miss Frances Souther. Our collection of family coats-of-arms has grown and we continue to look for families who wish to add to our collection.
5. With the help of volunteer aides the museum was open from mid-June to mid-September, four days a week from 1:00 PM to 4 PM. We welcomed about 500 visitors from 17 states, Canada, Nova Scotia, and Alaska as well as school children and cub scouts. We still look for a better response to our request for more aides so that we might be able to open the Farm Museum and Fire Museum next year.

Respectfully Submitted,

Eleanor P. Young
Recording Secretary

HAMPTON CONSERVATION COMMISSION ANNUAL REPORT

Although 1990 wasn't as busy as past years for the Conservation Commission, our members kept busy. We looked at and commented on approximately 50 requests. These required site walks to determine what impact the construction activity would have on the wetland areas.

We would like to thank the voters at last years Town Meeting who approve the additional funds necessary to complete the purchase of the Perkins property. The closing has taken longer than expected and should be completed by this years Town Meeting.

The "Neighborhood Watch" has helped the commission check on unauthorized work in wetland areas. We hope you continue reporting these potential problems to us.

For the Commission

Stephen M. Joyce - Chairman

LIBRARY REPORT

The Lane Memorial Library had another annual increase in circulation for 1990, with a total of 134,123 items loaned. We registered 1,055 new patrons; 1,525 items were loaned and borrowed through interlibrary loan; and 5,026 books, cassettes, compact discs and videos were added to our collection.

We had two staff changes in 1990. In April, I became Library Director and former director William Teschek became Assistant Director.

Kathleen Dunbrack and Pamela Jautaikis had a very successful year in the Children's Department, with 3,477 people attending 191 programs. 73 children completed the summer reading program and read a total of 1,275 books.

The Hampton Rotary Club and the Rockingham County Community Action Program co-sponsored the Gift of Reading program, in which 53 low-income Hampton preschoolers each received a book and an introduction to the Library's resources, services and programs.

The Friends of the Library were active in 1990, providing us with tickets to the Science Museum and Museum of Fine Arts in Boston, and to the Children's Museum in Portsmouth. They also sponsored the April lecture by Richard Lederer, the noted language humorist. The Friends funded the renovation of the downstairs storage area into a public meeting room. Jack Little funded the furnishing and decoration of the room, which the library Trustees named in memory of his wife, Dorothy M. Little. Mrs. Little was a member of the Library Trustees and was very active in New Hampshire library endeavors.

We continue our efforts to automate our circulation system and to meet the information needs of Hampton residents. I extended my deepest appreciation to the staff, Trustees, volunteers, Friends, Hampton Garden Club and library patrons for their support.

Respectfully submitted,

Bradley A. Green
Director

Library Trustees: Catherine Anderson, Chairman; Jeremiah Lonergan;
Gerald McConnell; Denyce Stellmach; Ruth Stimson

HAMPTON HIGHWAY SAFETY COMMITTEE ANNUAL REPORT

The Hampton Highway Safety Committee is only an advisory and suggestion committee for the Town Government. Some of the problems and projects that we have been able to solve and help to accomplish with the help of the Town and State officials are as follows:

1. Investigated and took care of numerous traffic safety complaints throughout the year.

2. Reviewed each area where an accident had occurred and made recommendations to the Selectmen when our committee deemed it wise to do so.

3. Reviewed the traffic problem complaints both in the uptown area and the beach area.

4. Had numerous signs in the Town of Hampton replaced by the Hampton Public Works Department and New Hampshire Highway Department. Also requested the Town's Department of Public Works to fill in pot holes and cut brush where necessary.

5. Surveyed permits for proposed new roads and housing developments which included new STOP signs, speed signs and street lights that the builder was required to have installed.

6. With the help of the Hampton Public Works Department, Fire Department and Selectmen, flashing lights were installed at the Winnacunnet Road/Park Avenue intersection. Also, we replaced a "YIELD" sign with a "STOP" sign on Park Avenue going easterly onto Winnacunnet Road.

Hampton Highway Safety Committee Members:

Roger A. Syphers, Chairman
Neal Gadwah, Vice Chairman
Kenneth Hollingworth
John Kelley
Peggy Williams

Respectfully submitted,

Roger A. Syphers
Chairman

ANNUAL REPORT

BUILDING INSPECTION DEPARTMENT

The Building Inspection Department is staffed by three full-time employees; an inspector, an assistant inspector and a secretary.

During 1990, 1,018 permits were issued, with a construction value of \$10,148,224, producing \$52,713.50 in fees. The number of permits and fees were down 13% and 15%, respectively, while construction value dropped 43%. Permits for new residential construction dropped 35% from 1989 levels, with only 40 new dwelling units added, a drop of 58%. 2,364 building and zoning inspections were made, 99 building and 28 zoning violations were discovered, all 111 complaints were received and investigated. Seven inspections were made to allow conversion of seasonal dwellings to year-round occupancy, but only 2 certificates, for 2 dwelling units, were issued.

CONSTRUCTION VALUE BY MONTHS

January	\$1,005,379	July	\$647,095
February	382,717	August	1,083,629
March	1,018,369	September	1,024,505
April	850,594	October	1,430,346
May	717,247	November	663,958
June	798,715	December	525,670

CONSTRUCTION ACTIVITY BY CLASSIFICATION

NEW RESIDENTIAL

Single-family Dwellings	47
Two-family Dwelling	0
Multi-family Dwellings	1
Mobile Homes	0

OTHER BUILDINGS OR STRUCTURES

Moved or relocated Dwellings	0
Residential Garages or Carports	9
Hotels or Motels	0
Industrial Buildings	0
Offices or Professional Buildings	0
Stores or Mercantile Buildings	1
Other Non-residential Buildings	3
Garden and Tool Sheds	42

Swimming Pools	11
Other Structures-Other than Buildings	61
Residential Additions and Alterations	326
Non-residential Additions and Alterations	66
New Siding	57
Coal Stoves and Wood Stoves	4
Demolitions	
Residential	12
Non-residential	7

OTHER PERMITS

Plumbing Permits	125
Electrical Permits	246

Respectfully submitted,

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

HAMPTON PLANNING BOARD

The Hampton Planning Board consists of seven members, six elected and the seventh is an ex-officio member from the Board of Selectmen. The Board meets twice per month with extra meetings when needed. Public hearings are held the first Wednesday of each month which consists of either a subdivision, site plan review or lot line revision. At a public hearing the petitioner makes a presentation of the proposal followed by questions and/or comments from the abutters. The Board then sends the plan to the Town Departments for review after which the plan is again reviewed during the Board's work session meeting on the third Wednesday of the month, where it is either approved, denied or tabled.

In 1990 the Board held 43 public hearings, only two less than in 1989. The Board heard 97 other proposals, consisting of use change requests, letters of credit, zoning ordinance changes, expanding commercial buildings, drainage problems and a variety of other concerns from the Hampton taxpayer. Although there was a fair number of public hearings held, the Board's revenue was only \$3,882 due to the type of construction or subdivisions proposed.

Ray Hutchinson is the liaison from the Building Inspection Department and keeps the Board up-to-date, through his monthly correspondence, with items the Board should be aware of or deal with. Sandra Nickerson has been the Board's Secretary for the past eleven years, responsible for agendas, minutes of the meetings, legal ads, notifications to abutters, correspondence, filing and any and all other secretarial duties required to keep the Board running smoothly.

The Town of Hampton is a member of the Rockingham Planning Commission and part of the Board's budget pays for membership dues and contract costs for the Circuit Rider Program. Steven Bird serves as the Board's Regional Planner and is in the office on Tuesday afternoons from 1:00-5:00 P.M. He also attends the monthly meetings. As a member of the Commission, the Town of Hampton is entitled to have two Commissioners serve on its Board of Directors. John Nickerson presently serves as one Commissioner and one other position remains vacant.

In January of 1990, the Board held a public hearing on proposed amendments to the Zoning Ordinance which were presented to the voters at the March Town Meeting. A subcommittee was setup by the Board to review the Master Plan, which was adopted by the Town five years ago. On September 5 a public hearing was held on Subdivision Regulation IV C7 and on October 3 the Board held a public hearing to amend the National Codes to their respective 1990 editions. The Board dealt with a number of dredge and fill permits from the State Wetlands Board, a number of letters of credit for projects either in development or for approved development and a multitude of correspondence. Rules of Procedure were distributed at the

Board's September 19th work session meeting but, as yet, have not been adopted.

The Board extends its sincere appreciation to Peter Olney who was a valued member for nine years and my sincere gratitude and thanks to everyone associated with the Board for their hard work and valued support over the years.

Respectfully submitted,

Frank J. Chiaramitaro
Chairman



Hampton Recreation & Parks

The Hampton Recreation and Parks Department started off the New Year with the Friday evening and Sunday morning ski programs, which were met with enthusiasm as always! With the spring came trips for adults and senior citizens, the seniors' Spring Fling, vacation programs for the kids and a well attended, albeit rainy, Fishing Derby! All the while our instructional programs were conducted for our loyal following!

Our summer events included four sessions of the infamous Tuck Field program, Arts in the Park, golf and tennis lessons, Hoop and Soccer Camps. A brand new camp for children ages 3 1/2 to 5 was introduced this summer. Each session of the Creative Crickets filled and the little ones certainly enjoyed their special time! The Hershey Squirts Track Team had an impressive day at the State Track Meet with all twenty-one boys and girls performing exceptionally well in the heat and humidity. Bob Burness took a first and a second place, Matt DiSalvo took a second, Will Fraser took a third place in their various age groups and events. Tom Burness came away with an impressive first place finish in both the 100 and 200 meter dashes. A special congratulations to all on the Hampton Rec. Hershey Squirts Track Team!

The Department also sponsored an Adult Co-Ed Softball Tournament in addition to our 10 team Adult Co-Rec. Softball League. This two day event raised funds for the Recreation Department Scholarship Program. Please pass the word—The Rec. Department does have a scholarship program for those in need!

The Hampton Beach State Park was once again the site of the Annual Senior Citizens' Clambake which was, as always, a feast! Our busy slate of fall programs began shortly after school opened and included our K-4 programs, toddler movement, line dancing, jazzercise, aerobics, junior jazzercise, karate, senior crafts, gymnastics.... and on and on! The Annual Halloween Costume Contest was attended by about 180 ninja turtles, minnie mouses, bunnies, ghosts, goblins and ghouls! And the 2nd Annual Halloween Bash for grades 5-8 met with extraordinary success with over 350 kids attending!

The Hampton Recreation and Parks Department is very proud to announce that once again our Department, your Department, was selected by the New Hampshire Recreation and Parks Association as the recipient

of the Shelnett Award for excellence in programming for the Halloween Bash! We are also especially proud to announce that our own Joy Page, Program Coordinator, was awarded the Donald Heyliger Young Professional Award by the New Hampshire Recreation and Park Association. Congratulations Joy, and it certainly is well deserved!

And for a final personal note, the Department is back in full swing as both Co-Directors have returned from maternity leaves and proudly announce the additions of Carter and Clay!

Once again, Thank you for your continued support! Without the efforts of the Senior Citizens' Club, Tour Committee, Hampton Recreation Advisory Council, Hampton Youth Association, Little Warriors Football, South-eastern N.H. Hockey Association and all of their wonderful volunteers the many programs and events for our community would not be possible. A sincere and grateful Thank You to all of you!

Respectfully submitted,

Sue De Marco and Jenny Lane
Co-Directors

RECYCLING COMMITTEE REPORT

The voters at the March 1990 Town Meeting gave their approval to begin a voluntary curbside recycling program. A contract was awarded a private collection firm and on October 15, 1990 a residential recycling program was underway. The now-familiar green collection bin allows the participant to recycle aluminum, bi-metal cans, No.1 and 2 plastic containers, all-colors glass and newsprint. The participation and cooperation of the residents has been excellent. As of December 31, 155 tons of recyclables has been diverted from our landfill. The program is now being expanded to include multi-family dwellings and plans are to include summer residents in the program this coming season. A Recycling Hotline—929-1122—is available to answer your questions or provide more information about the program.

Some local industries, commercial establishments and schools are conducting their own in-house recycling programs. Students and teachers at our schools are concerned with environmental issues and have undertaken some of their own recycling projects—styrofoam trays have been replaced with metal serving trays at the Hampton Academy Junior High.

Also, residents may dispose of their waste motor-oil in the "Igloo" container at the landfill during operational hours. Stumpage and waste wood brought to the landfill is chipped as are the collected Christmas trees. The chips are used as landfill cover as well as mulch for Public Works' projects.

Virginia Raub
Chairman

Patricia Liddy
Jerry Lonergan
Francis McNeil
Richard Millette
Dick True

1990 ANNUAL REPORT

HAMPTON MOSQUITO CONTROL COMMISSION

The 1990 mosquito season was certainly not as bad as the 1989 season which was the worst year for mosquitoes in the last thirty. We did, however, have several complaints from concerned citizens which were resolved for the most part in a timely manner.

Several rainstorms during the summer caused hatching in fresh water areas which required additional larviciding. Also tidal flooding in the marsh areas required additional larviciding as usual.

We had three people working on mosquito control, two of whom were college students. Our Supervisor, Jonathan Gherkin, will not be returning to us next year because he is graduating from college and will seek other employment. We are faced with replacing him which will not be easy since this job requires that the person pass the State exam for the supervisor position. So far we don't have anyone on our staff who has done this. We also had Douglas Lynch who is a State Certified Applicator. He has expressed a desire to return next year. Our third person was Jack Kaiser who worked with Jonathan and Douglas.

In view of the above situation, we are faced with the problem of continuity of personnel who are qualified by the State from one year to the next.

We have been looking into the possibility of contracting out the mosquito control work in the future. We feel that this approach will be better since it allows for control to begin full time earlier in the spring and continue later into the fall. In addition to the longer control season, it will be more expensive for the Town while doing a better job of mosquito control. Also, whoever does the work will have more personnel to concentrate on problem areas when the need arises.

The past season we were fortunate to have the use of a new truck to replace our oldest one that became almost useless due to age, wear, and tear. The Town purchased this new truck out of Capital Funds for use by the Public Works Department during the months when mosquito control is not necessary. In this way the truck is serving two purposes and is not idle during the off season. Our third truck is still serviceable for adulticiding when it is necessary and for other duties in connection with mosquito control.

We were unfortunate in losing Ruth Stimson as a Commissioner who did not seek reappointment. She has been the backbone of our Commission for many years.

We also have lost the services of Ann Kaiser as a Commissioner who has been on the Commission for several years and has a vast knowledge of mosquito control in Hampton.

Tom Craven, Chairman
Ansell Palmer
Peter Tilton, Jr.

1990 ASSESSOR'S ANNUAL REPORT

The Assessor's Office consists of an Assessor, and two full-time assistants. Hampton has 8667 properties and a total valuation of \$1,394,897,100. The 1990 Census count received from the United States Department of Commerce was 12,210. This is residents of Hampton only; it does not include vacationers and property owners per se.

The Assessment Base decreased approximately \$32,500,000 through the normal abatement process and the Assessor's review after the revaluation. This year's assessment growth was approximately \$15,500,000. This percentage of growth (1.11%) is reflective of the slow construction market coming into the 1990 tax year. The rate of assessment growth is declining and is expected to show minimal assessment increase for the 1991 tax year.

TAXABLE VALUATION - BREAKDOWN

DESCRIPTION	VALUE	% OF VALUATION
Total Valuation	1,394,897,100	100.000%
Exempt Properties	57,815,100	4.145%
Schools	17,175,900	
Municipal	21,893,600	
Churches	10,036,200	
Other	8,709,400	
Total Taxable Property	1,337,082,000	95.855%
Valuation Exemption (Elderly/Blind)	3,159,100	.226%
Total Taxable Valuation	1,333,922,900	95.629%

DESCRIPTION	COUNT	VALUE	% OF VALUATION
TAXABLE LAND			
Taxable Land	6265 ±	560,747,600	40.199%
Current Use Land	49	1,041,400	.075%
Leased Pkg Spaces	80	375,600	.027%
TOTAL TAXABLE LAND		562,164,600	40.301%

TAXABLE BUILDINGS

Single Fam Homes	4267	339,663,100	24.350%
Industrial	20	18,299,900	1.312%
Water	8	5,594,100	.401%
Gas	2	2,400,200	.172%
Electric	29	30,738,700	2.204%
Commercial	279	77,500,800	5.556%
Hotels/Motels	71	33,530,100	2.404%
Apartments	341	53,449,400	3.832%
Mobile Homes/TT	254	10,967,400	.786%
Condominiums	1972	202,428,900	14.512%
Other Tax/Imp	6	344,800	.025%
TOTAL TAXABLE BUILDINGS		774,917,400	55.554%

TAX RATE STRUCTURE - BREAKDOWN - COMPARISON

	1989	1990
Net Assessed Value	1,351,076,000	1,333,922,900
assessment ratio	(100%)	(102%)
Gross Property Taxes	18,518,737	19,350,516
Total Town Appropriations:	11,844,212	13,463,158
Total Revenues & Credits	-4,077,831	-5,911,107
Net Town Appropriations:	=7,766,381	=7,552,051
Net School Tax Assessments:	+8,733,895	+10,204,432
County Tax Assessment:	+1,063,388	+1,150,488
Total Town, School, County:	=17,563,664	=18,906,971
Business Prof Tax Reimb.	-219,346	-230,045
War Service Credits:	+58,150	+55,750
Overlay:	+837,058	+409,118
Property Taxes to be Raised:	=18,239,526	=19,141,794
Precinct Taxes Assessed:	+279,211	+264,472
	<u>18,518,737</u>	<u>19,350,516</u>
Municipal Rate:	6.35	5.95
County Rate:	0.78	0.85
School Rate:	6.37	7.55
Combined Rate:	13.50	14.35
Combined Prec. Rate (non-exempt)	0.82	0.82
Precinct Exempt Rate:	0.20	0.18

STATISTICS FOR 1989 ABATEMENTS

Overlay Appropriated For 1989 Rate:	\$837,058
Abatements Processed (excluding interest)	461,560
Total remaining in Overlay:	375,498

There are currently 65 Assessment Appeals before the Board of Tax and Land Appeals and 21 before Superior Court as a result of the Revaluation in 1989. These people either were not satisfied with the adjustments given by this office or were denied their appeal altogether.

The Assessor's Office is planning on a complete Revaluation of all Hampton properties for the 1991 TAX YEAR. The office plans on performing revaluations every three years to keep property values more current and to maintain a more equitable tax base than can be experienced by ten year revaluation cycles.

OTHER POINTS OF INTEREST

Approximately 86% of the taxable parcels within the Town are located on property that has sewer available. Approximately 88% of the taxable value is sewerage.

Approximately \$1,334,000 of expenditure is equal to \$1.00 in the tax rate; vis-a-vis approximately 135 Million of assessed value is equal to a \$1.00 in the tax rate.

LEASED LAND SALES UPDATE

Direct Town Leased Lots Sold to Lessees	387
Direct Town Leased Lots Still Leasing	25
HBIC Sublet Lots Sold to Lessee	194
HBIC Sublet Lots Not sold	44
Total to be sold at the onset:	650
Cash Sales	492
Mortgages with the Town	89
Total Lots Sold	581

(Note: See Trustees of Trust Funds Annual Report for monies collected.)

The Assessor's Office wishes to thank all taxpayers for their co-operation and understanding during the past year.

Respectfully submitted,

Robert A. Estey, C.A.E., Assessor
Angela L. Sargent, Assistant
Joanne C. Ruel, Assistant

CHILDREN BORN TO HAMPTON RESIDENTS - 1990

Debbie Sue Fuller Thomas S. and Lori Lee Fuller	01-01-90	Eric William Huebner David A. and Pamela Jean Huebner	02-14-90
Michael Christopher Arndt Jonathan W. and Darlene E. Arndt	01-02-90	Meghan Jean Huebner David A. and Pamela J Huebner	02-14-90
Andrew Joseph Galvin Joseph M. and Laura Galvin	01-10-90	Krista Marie Silva Frank J. & Sharon A. Silva	02-16-90
Cory Michael Searle-Spratt Michael Lewis and Beth Ann Searle-Spratt	01-12-90	Carleton Brown Simpson Timothy D. and Julia B. Simpson	02-16-90
Adam Hansen O'Kane Timothy B. and Ellen D. O'Kane	01-17-90	Kristen Elizabeth Tharp Robert R. and Lynn T. Tharp	02-18-90
Audrey Brianna Acciard Gary D. and Joan E. Acciard	01-17-90	Breanna Marie Fenstermaker Charles A. and Pamela Jean Fenstermaker	02-19-90
Stephanie Beth Laurence Michael L. and Sheila M. Laurence	01-28-90	Jeffrey Green Charles F. and Marjorie Louise Green	02-20-90
Tyler Jude George William J. and Terry R. George	01-29-90	John Philip Fessenden, Jr John P. and Eleanor Lynne Fessenden	02-21-90
Dylan Richard Drake Richard A. and Angelia L. Drake	01-30-90	Nicholas Paul Jacobs Dennis M. and Marianne M. Jacobs	02-24-90
Michael Forrest Lally William G. and Sandra Marie Lally	01-31-90	Kellie Anne Sikorski Mark R. and Marcia Anne Sikorski	02-24-90
Alexander Franklin Sellar Bruce F. and Lynda Sue Sellar	02-01-90	Matthew John Bougie Mark J. and Kimberly Ann Bougie	02-26-90
Ame Cecile Creencia Gutierrez Louie C. and Dawna A. Gutierrez	02-06-90	Ashley Rose Goodwin Frank I. and Sandra L. Goodwin	02-27-90
Brandon Ryan Whitehead Kevin J. and Lynnley C. Whitehead	02-07-90	Matthew Michael Brillard Michael D. and Lynne Annette Brillard	02-28-90
Jordan Thomas Boover Charles J. and Nancy Lee Boover	02-07-90	Caleb Michael Shaw Wallace A. and Lisa Ann Shaw	03-01-90
Meghan Elizabeth McGrail Matthew P. and Susan E. McGrail	02-07-90	Patrick Kevin Sullivan Kevin P. and Starr Aleta Sullivan	03-03-90
Joshua Gregory Thom Gregory J. and Julie M. Thom	02-09-90	Mikaela Katherine Hodge Lawrence J. and Elaine Leslie Hodge	03-09-90

Amanda Jade Pelletier	03-10-90	Glen Michael Sprout	05-11-90
Norman N. and Donna Marie Pelletier		Michael E. and Antoinette M. Sprout	
Daniel Steven Henderson	03-13-90	Gino Anthony Nacheff	05-17-90
Steven D. and Maureen P. Henderson		Anthony and Kama Nacheff	
Kenneth Charles Hutto	03-16-90	Daniel Emmett Hogan	05-18-90
Rex D. and Kimberly June Hutto		Daniel and Eileen Mary P. Hogan	
Maria Rosalinda Gomez	03-17-90	Shane William Delay	05-31-90
J. Charles and Patricia Ann Gomez		Richard Allen and Maureen Patricia Delay	
Jenna Michelle Nugent	03-24-90	Adina Kate Beaudry	06-02-90
Russell P. and Noreen Nugent		Paul Eugene Beaudry and Dianne M. LeBlanc	
Brittany Alyce Simon	03-28-90	Adam Khan Hakam	06-08-90
Richard C. and Elizabeth E. Simon		Syed Anwar and Khalida Nasreen Hakam	
Ryan Paul Cronan	03-30-90	Clay Joseph DeMarco	06-08-90
Mark D. and Nancy P. Cronan		Victor R. and Susan Clay DeMarco	
Aria Kathleen Michele DeLong	04-02-90	Daniel Shepard Thomas	06-12-90
Eric P. and Dorothy Jo DeLong		Daniel M. and Nadene P. Thomas	
Samantha Margaret Stellmach	04-04-90	Taylor Leen	06-16-90
Jerome F. and Georgiana M. Stellmach		Kevin Thomas and Jean Marie Leen	
Miranda Lee Gale	04-13-90	Ryan Donald Alexander	06-18-90
John Michael and Ray Lee Marie Gale		Donald E. and Sueann Jean Alexander	
Amy Lee Talbot	04-19-90	Marcus Clemente Ferreira	06-20-90
Michael R. and Rosemarie J. Talbot		Alvaro and Rosemary Ferreira	
William Boyd Baker	04-24-90	Samantha Mae Dube	06-21-90
William P. and Donna Jean Baker		Leonard A. and Tammy Mae Dube	
April Sharon Delcourt	04-28-90	Matthew James Nyholm	06-21-90
David W. and Bonnie Fay Delcourt		Mark J. and Jennifer Lynn Nyholm	
Glenn Alan Guilmette, Jr	05-03-90	Charles Robert Louis McDaniel	06-26-90
Glenn A. and Jacqueline D. Guilmette		Charles Lee and Martha Sue McDaniel	
Samantha Nicole Jemery	05-07-90	Christina Leigh Carroll	06-28-90
William J. and Leslie M. Jemery		Richard J. and Lois M. Carroll	
Steve Alan Tobin, Jr	05-11-90	Courtney Elizabeth Courtemanche	06-30-90
Steve Alan and Kelly J. Tobin		Paul D. and Ida Renee Courtemanche	

Ryan Paul Courtemanche Paul D. and Ida Renee Courtemanche	06-30-90	Caitlin Jean Johnson David K. and Beverly Jean Johnson	08-20-90
Brad William Johnson George A. and Sandra Lee Johnson	07-03-90	Elise Michelle Feugill Richard A. and Denise Elaine Feugill	08-23-90
Breanna Erna Smith Glen A. and Denise Marie Smith	07-10-90	Devin Francis Dorin James L. and Joann Margaret Dorin	08-27-90
Joshua John Matero John J. and Joan F. Matero	07-11-90	John Christopher Singleton Christopher J. and Christine Gail Singleton	08-31-90
Electra Sabrina Chronis James William Chronis and Susan Haas-Chronis	07-13-90	Michael David Lewis David W. and Julie Ann Lewis	09-04-90
Robert John Preston Robert R. and Jill R. Preston	07-14-90	Sarah Ann Beaulieu Richard S. and Brenda Lee Beaulieu	09-04-90
Samantha Elaine Roy Daniel N. and Julie Lynn Roy	07-18-90	Kelsey Leigh Greene Arleigh B. and Sharon Deschene Greene	09-04-90
Amanda Joy Daigle Leonard C. and Elise Joy Daigle	07-20-90	Patrick Francas Sullivan Terry F. and Laurie Ann Sullivan	09-07-90
Christina Ann Gray Stephen L. and Sally Ann Gray	07-21-90	Elizabeth Grace Haven Christopher J. and Jennifer Ellen Haven	09-13-90
Clarence Kenneth Allard Frank P. and Gayle Eileen Allard	07-24-90	Jacob Corson Moore Richard Warren and Frances Elaine Moore	09-13-90
Jensen Marie Hume Jeffrey Michael and Laureen Marie Hume	08-02-90	Declan Edward Hopkins Edward P. and Amy Hopkins	09-19-90
Mary Elizabeth Cronin Robert J. and Alice Marie Cronin	08-04-90	Katherine Marie LeBlanc Tracy F. and Carol Jean LeBlanc	09-21-90
Samantha Toni Rumore Anthony and Beverly Kay Rumore	08-15-90	Kevin Cawley Hennigan Peter E. and Susan Louise Hennigan	09-23-90
Shayna Louise Sweet Michael Arthur & Kimberly Louise Sweet	08-17-90	Abraham Louis Phillippe Lambert Ronald P. and Mary Lambert	09-29-90
Andrea Riess Ashley Harry F. and Gisela Riess Ashley	08-18-90	Tyler Chase Lacedra Calvin C. and Heather H. Lacedra	09-29-90
Patricia Ann Bowley William R. and Gail Marie Bowley	08-19-90	Kristin Ann Kennedy John E. and Donna Marie Kennedy	10-12-90

Sean Joseph McCarthy	10-18-90	Robert Erwin Perry	11-28-90
John C. and Nary Louise McCarthy		Gary A. and Susan E. Perry	
Lara Spencer Bunce	10-27-90	Kevin Patrick McKenna	12-11-90
Graham R. and Jennifer Anne Bunce		Dennis P. and Donna J. McKenna	
Autumn Lynn Bowley	10-29-90	Stephen Anthony Leverone, Jr.	12-12-90
William R. and Martha Selena Bowley		Stephen A. and Joan M. Leverone	
Jacob Steven Driscoll	10-31-90	Adam James Moriarty	12-14-90
John L. and Karen Liane Driscoll		Michael J. and Susan Lee Moriarty	
Annie Brennan Munch	11-02-90	Jarod Michael Courchesne	12-15-90
William D. and Paula Ann Munch		Robert M. and Mary Ann Courchesne	
Nathan Richard Goodwin	11-02-90	Casey Patrick Gauron	12-16-90
Richard F. and Cathy Alice Goodwin		Edmund R. and Margaret E. Gauron	
Julia Veronica Watterworth	11-03-90	Ashley Renea Simon	12-23-90
Bradford C. and Julie Ann Watterworth		Richard S. and Rita J. Simon	
Nicholas Santo DeFrancesco	11-12-90	Suzie Ann Anadell	12-24-90
Brian and Denise Elaine DeFrancesco		Donald L. and Karen E. Anadell	
Peter Blaine Oliver	11-13-90	Ryan Nicholas Hodge	12-26-90
Charlse B. and Mary Elizabeth Oliver		Bruce W. Hodge and Marianne T. Marr	
Andrew Scott Morse	11-14-90	Joseph Benjamin Bonsaint	12-28-90
Christopher and Kimberly Ann Morse		Timothy F. and Karen N. Bonsaint	
Katharine Ambrosine Ness	11-24-90	Molly Kathryn Daly	12-31-90
Peter R. and Cheryl Ann Ness		Brian P. and Sue Ellen Daly	
Lee Wolf Kaufman	11-27-90		
James L. and Linda L. Kaufman			

Marriages of Hampton Residents - 1990

Mark Andrew Kabris Valerie Fern Carr	Hampton, NH Hampton, NH	01-08-90
John Thomas Daws Shirley Ruth Owen	Portsmouth, NH Hampton, NH	01-13-90
Rick Bernard Trent Dawna Beth Kalar	Hampton, NH Hampton, NH	01-14-90
Brad Sherman Twombly Leah Darlene Folsom	Hampton, NH Hampton, NH	01-20-90
John P. Arsenault Debrah Ann Albee	Hampton, NH Hampton, NH	01-20-90
Christopher P. Neal Linda Ann Mosher	Rochester, NH Hampton, NH	01-25-90
James Michael Rafferty Teresa Marie Hull	Hampton, NH Hampton, NH	01-27-90
Scott James MacDonald Jacqueline Ann Roy	Hampton, NH Hampton, NH	02-02-90
Edward A. DiLeone Kathryn Alice Sachs	Hampton, NH Hampton, NH	02-10-90
Roger Elphege Marsolais Edith Evelyn Dunbrack	North Hampton, NH Hampton, NH	02-17-90
Matthew John Shaw Jeanneen Anne Dostie	Hampton, NH Exeter, NH	02-24-90
Russell D. Bridle Carolyn T. LeBlanc	Hampton, NH Hampton, NH	03-03-90
Stephen Guy DeForge Julie A. Stellmach	Jamaica Plain, Ma Hampton, NH	03-16-90
Edward Irving Janvrin Beverly Page Hudson	Hampton, NH Hampton, NH	03-18-90
John C. McCarthy III Mary L. Stewart	Hampton, NH Hampton, NH	03-24-90
Kenneth Richard Russell Danielle Elizabeth Arundel	Portsmouth, NH Hampton, NH	03-24-90

Dennis Jay Verrill Deborah Marie Kiernan	Oceanside, Ca Hampton, NH	03-27-90
Joseph Lucas III Carol Ann Gasses	Hampton , NH Dover, NH	03-31-90
Christopher O. Gagnon Constance Doane Delano	Hampton, NH Amesbury, Ma	04-14-90
Jeffrey Paul Gray Robin Marie Davis	Hampton, NH Hampton, NH	04-21-90
David Bancroft Buckingham Laura Anne Potvin	Hampton, NH Hampton, NH	04-28-90
Alvin G. Stoll IV Michelle Lauri Faulconer	Chicago, IL Hampton, NH	04-28-90
Timothy Joseph Morgan Wendi Lee Warren	Durham, NH Hampton, NH	04-28-90
Richard Ascanio Patricia Kay Newcomb	Nottingham, NH Hampton, NH	04-28-90
Dana Charles Hartwell Linda Ann Carter	Hampton, NH Nashua, NH	04-30-90
Richard Edmond Blinn Barbara Reed Remick	South Hampton, NH Hampton, NH	05-05-90
Brian M. Copeland Priscilla M. Lattime	Hampton, NH Hampton, NH	05-05-90
Leonard G. McIlveen, Jr Sharon M. Madore	Hampton, NH Hampton, NH	05-05-90
Peter Apel Ryan Cynthia Jean LaValley	Hampton, NH Hampton, NH	05-05-90
Mitchell Conrad Willis III Clarissa Allen Brawley	Hampton, NH Hampton, NH	05-05-90
Patrick T. Gobbi Judith M. Howe	Hampton, NH Hampton, NH	05-12-90
Scott Michael Lafrance Pamela P. Farr	Hampton, NH Hampton, NH	05-19-90

Michael E. Driscoll Lisa J. Barilone	Hampton, NH Epping, NH	05-19-90
Walter L. Stevens Kathi Martin	Hampton, NH Hampton, NH	05-25-90
Richard Thomas Mulvey Jean Mary Stuart	Hampton, NH Hampton, NH	05-25-90
William Joseph Hegarty Joanne A.Connors	Hampton , NH Hampton, NH	05-26-90
Frank Alexander McKinnon Kathleen Patricia Corbett	Hampton, NH North Hampton, NH	05-26-90
Frederik D.W. Prosek Kimberly A. Cook	Hampton, NH Newton, NH	05-26-90
Peter Scott Jones Shauna Catherine Martin	Newburyport, MA Hampton, NH	05-27-90
Stephen Eric Bishop Sophia Veitmer Arndt	Delta, OH Hampton, NH	06-02-90
Eric Christopher Firkey Valerie Michelle Waitt	Hampton, NH Hampton, NH	06-03-90
Bruce William DeBree Laurie A. C. Shlapak	Hampton, NH Vernon, B.C.	06-09-90
Donald Morris Lamprey Susanne Lynn Richardson	Hampton, NH Hampton, NH	06-09-90
Dennis H. Fournier Camille D. LaBella	Somersworth, NH Hampton, NH	06-10-90
Christian Ora Smith Jacqueline Smith Neff	Newmarket, NH Hampton, NH	06-15-90
Michael W. Hedman Elizabeth Harris	Hampton, NH Hampton, NH	06-16-90
Arthur Jacobs, Jr Nancy R. Newman	Hampton, NH Hampton, NH	06-18-90
Preston D. Brown Kathryn S. Welch	Hampton, NH Hampton,NH	06-30-90

Leonard C.Daigle Elise Joy Daigle	Hampton, NH Hampton, NH	06-30-90
Eric Trott Burgon Karen Dawn Corporon	Hampton, NH Hampton, NH	06-30-90
David Michael Buckmore Doreen Alyce Ring	Hampton, NH Hampton, NH	06-30-90
Scott Allen Tower Christine Connor	Dover, NH Hampton, NH	07-01-90
Brian Jonathan Gerry Sandra Varacalli	Hampton, NH Montreal, Que	07-04-90
Ernest Roland Johnson Karen Marie Laurentz	Hampton , NH Portsmouth, NH	07-04-90
Paul Joseph Belanger Gay Ann White	Hampton, NH Hampton, NH	07-07-90
Thomas Philip Andrews, Jr Diane Servetas	Hampton, NH Hampton, NH	07-07-90
Forrest E. Hunt III Patricia M. Schou	Hampton, NH Hampton, NH	07-08-90
Bernard. P. W. Martin Jo-Ann Patscheider	Peabody, MA Hampton, NH	07-13-90
John Patrick O'Neil Angelita Figueroa	Hampton, NH Hampton, NH	07-14-90
Donald A. O'Brien Vienna Rose Parker	Hampton, NH Portsmouth, NH	07-15-90
Robert Paul Picucci,Jr Suzanne Marie Penney	Hampton, NH Lynn, MA	07-21-90
Donald H. Shain Pauline A. Blance	Hampton, NH Hampton, NH	07-26-90
Kenneth J. Lavalley Tina Lynn Howard	Hanpton, NH North Hampton, NH	08-03-90
Kevin J. Woodsum Julie R. Goyetche	Seabrook, NH Hampton, NH	08-03-90

John Paul Pontbriand Mary Aline Vondran	Hampton, NH Exeter, NH	08-04-90
Jerry Joseph Fowler Christine E. Christian	Hampton, NH Hampton, NH	08-11-90
Thomas Edward Byrne, Jr Helen Marie Hauser	Hampton, NH Hampton, NH	08-11-90
David Allen Hartwell Rachel Ann Bonito	Hampton, NH Hampton, NH	08-11-90
Thomas Francis Fay Barbara X. H. Robbin	Salisbury, MA Hampton, NH	08-16-90
Scott D. Hall Beth T. Tremblay	Brighton, MA Hampton, NH	08-18-90
John Henry Hess Jo Ellen Cooper	Hampton, NH Hampton, NH	08-18-90
Jonathan Marston True Jennifer Sagris	Hampton , NH Portsmouth, NH	08-18-90
Robert Leo Boudrow Donna L. Falvey	Alton, NH Hampton, NH	08-19-90
Terry Tuck White Alicia A. Costa	Hampton, NH Hampton, NH	08-25-90
Leo Anthony Gorman Sharron Louise Craft	Hampton, NH Hampton, NH	08-25-90
James Max Reams Janis Carol Kern	Hampton, NH Hampton, NH	08-25-90
Joseph Ralph MacDonald Cathryn Jeanne Twombly	Hampton, NH Amesbury, MA	08-25-90
Bruce Birchall Cara-lee Mailloux	Exeter, NH Hampton, NH	08-25-90
Frederick D. Scheyer Debra A. Wiggins	Hampton, NH Hampton, NH	08-25-90
James Crawford Desrosiers Jeannine Marie Bolduc	Hampton, NH Hampton, NH	08-25-90

TOWN WARRANT

and

TOWN BUDGET

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TOWN OF HAMPTON
STATE OF NEW HAMPSHIRE

1991 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 twelfth of March 1991, at eight o'clock in the forenoon to act upon the following subjects: Article 1 through Article 27.

Pursuant to the action in Article 16 in the 1973 Town Warrant, the Board of Selectmen has set Saturday, March 16, 1991, 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 28 through Article 65.

ARTICLE 1

To choose by non-partisan ballot: Two (2) Selectmen for Three (3) Years; One Tax Collector for Three (3) Years; One (1) Treasurer for One (1) Year; One (1) Trustee of the Trust Funds for Three (3) Years; One (1) Cemetery Trustee for One (1) Year; One (1) Cemetery Trustee for Three (3) Years; Two (2) Library Trustees for Three (3) Years; Two (2) Planning Board for Three (3) Years; Four (4) Municipal Budget Committee for Three (3) Years.

ARTICLE 2

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 Article I, General, by deleting Article 1.4.2 in its entirety.

(The intent of this amendment is to delete the power of the Board of Adjustment to permit a lot divided by districts to be used for the less restrictive uses. RSA 674:33 does not authorize this power.)

ARTICLE 3

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 I, 1.6, Definitions by adding the following:

"Health/Athletic Club: An indoor facility including uses such as game courts, exercise equipment, locker rooms, jacuzzi, sauna and pro shop."

"Service Club: Buildings or facilities owned or operated by an organization, association, or persons for a social, educational, or recreational purpose; but not primarily for profit or to render a service that is customarily carried on as a business."

And amend Article III, Use Regulations, 3.24 as follows:
"3.24 Service Clubs and Health/Athletic Clubs."

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
X	X	X	X	P	P	P	P

ARTICLE 4

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 I, 1.6, Definitions by adding the following:

"Nightclub: A commercial establishment serving alcoholic or non-alcoholic beverages for consumption on the premises and where a dance floor or entertainment is provided. A license from the State of New Hampshire is required for the sale of any alcoholic beverages."

And amend Article III, Use Regulations, by adding 3.42 as follows:
"3.42 Nightclubs."

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
X	X	X	X	P	P	X	X

ARTICLE 5

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 Article I, 1.6 Definitions, by adding the following:

"Hotel: A facility offering transient lodging accommodations on a daily rate to the general public and which may provide additional services such as a restaurant, meeting rooms, and recreational facilities for its guests."

And amend Article III, Use Regulations, 3.9 to read as follows:
"3.9 Tourist cabins, motels and hotels including retail business conducted only for the convenience of the guests."

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
X	X	P	X	P	P	P	X

ARTICLE 6

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 Article I, 1.6, Definitions by amending the first sentence of the definition of "Frontage" to read as follows:

"The length of the lot bordering on and providing access to a Class V (or better) highway, or a road shown on a plat approved by the Planning Board."

ARTICLE 7

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 I, 1.6, Definitions by making the following changes:

Amend the definition of "Building Height" to read as follows: "The vertical distance from the grade plane to the highest point of the building excluding only chimneys and residential antennae."; and add a new definition to read as follows: "Grade Plane: A reference plane representing the average of finished ground level adjoining the building at all exterior walls. When the finished ground level slopes away from the exterior walls, the reference plane shall be established by the lowest points within the area between the building and the lot line or, when the lot line is more than six (6) feet from the building, between the building and a point six (6) feet from the building."

ARTICLE 8

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 I, 1.6, Definitions by adding the following:

"Bed and Breakfast: A dwelling in which compensation is paid to provide sleeping accommodations and one or more meals per day to guests. No more than six (6) guest rooms are allowed."

"Lodging House: A dwelling in which compensation is paid to provide sleeping accommodations on a temporary or permanent basis."

And amend Article III, Use Regulations as follows:

"3.4 Bed and Breakfasts."

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
S	S	S	S	P	P	X	P

"3.6 Lodging Houses."

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
X	X	S	X	P	P	X	X

ARTICLE 9

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 I, 1.6, Definitions by amending the definition of "Dwelling Unit" to read as follows:

A single unit containing at least 330 square feet in area, providing complete independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation."

ARTICLE 10

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 I, 1.6, Definitions by deleting from the definition of "Two-Family Dwelling", the words "or otherwise structurally attached" so that it reads as follows:

"A building designed and/or used exclusively for residential purposes and containing two dwelling units separated by a common wall."

ARTICLE 11

Are you in favor of the adoption of Amendment No. X 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 I, 1.6, Definitions by amending the definition of "Lot Width" to read as follows:

"The shortest distance between the side lot lines, measured from the front lot line to a depth equal to the required frontage width in that zoning district."

ARTICLE 12

Are you in favor of the adoption of Amendment No. XI 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 II, Districts by adding after 2.1 and before 2.1.1 the following:

"NOTE: All areas of the town not included in a district delineated by verbal descriptions shall be in the General District." and

"NOTE: For 2.1.1 and 2.1.2: In the event that the verbal description of a district is not clear, these subsections shall be applied."

ARTICLE 13

Are you in favor of the adoption of Amendment No. XII 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 2.5.4 A, Aquifer Protection District Ordinance by deleting the second sentence, which reads:

"The minimum lot size shall be 20,000 square feet in the Industrial District and 15,000 square feet in the Business District if public sewer is available."

(The intent of this amendment is to delete a sentence which is obsolete due to the adoption of minimum lot sizes for Industrial and Business Districts in Article 4.1.)

ARTICLE 14

Are you in favor of the adoption of Amendment No. XIII 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, 3.1 to read as follows:

"One single-family dwelling with private garage and one accessory building. (See Article VII)."

(The intent of this amendment is to clarify that only one single-family dwelling is permitted per lot. Permitted districts are unchanged.)

ARTICLE 15

Are you in favor of the adoption of Amendment No. XIV 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 deleting, in its entirety, Article 3.2, which reads as follows:

"The remodeling of single family dwellings in existence, or under construction on September 29, 1952 to be not more than two-family dwellings."

$\frac{RAA}{P}$	$\frac{RA}{P}$	$\frac{RB}{P}$	$\frac{RCS}{P}$	$\frac{B}{P}$	$\frac{BS}{P}$	$\frac{I}{X}$	$\frac{G}{P}$
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ARTICLE 16

Are you in favor of the adoption of Amendment No. XV 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 deleting, in its entirety, Article 3.5, which reads as follows:

"The letting of rooms to more than five lodgers, tourists or boarders."

$\frac{RAA}{X}$	$\frac{RA}{X}$	$\frac{RB}{P}$	$\frac{RCS}{X}$	$\frac{B}{P}$	$\frac{BS}{P}$	$\frac{I}{P}$	$\frac{G}{P}$
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ARTICLE 17

Are you in favor of the adoption of Amendment No. XVI 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, 3.12, by adding the word "public" before the word "schools" so that only public schools are a permitted use in all districts, except the RCS District; and add 3.12.1 as follows:

"3.12.1 Private Schools."

$\frac{RAA}{X}$	$\frac{RA}{X}$	$\frac{RB}{X}$	$\frac{RCS}{X}$	$\frac{B}{P}$	$\frac{BS}{P}$	$\frac{I}{P}$	$\frac{G}{P}$
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ARTICLE 18

Are you in favor of the adoption of Amendment No. XVII 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, 3.13 by adding a second sentence so that it reads as follows:

"General outdoor recreation of non-commercial nature. In the RAA, RA, RB and RCS Districts, if such use is the only use of the lot, the activity shall be limited to the hours between 8 A.M. and 11 P.M."

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
P	P	P	P	P	P	P	P

ARTICLE 19

Are you in favor of the adoption of Amendment No. XVIII 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 deleting, in its entirety, Article 3.15, which reads as follows:

"Woodshed or storage building for private use of owner and occupant of premises."

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
P	P	P	X	P	P	P	P

ARTICLE 20

Are you in favor of the adoption of Amendment No. XIX 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, Dimensional Requirements (Table II) by adding before footnote (1) the following:

"SPECIAL NOTE: For footnotes where an effective date pertaining to a minimum dimensional requirement is listed (e.g., 3, 6, 7, 8, 23), a lot on record or approved prior to that date must conform to the particular footnoted requirement in force on the date of record or approval in order to be a buildable lot."

ARTICLE 21

Are you in favor of the adoption of Amendment No. XX 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, Dimensional Requirements, footnote #17, to add the words "part of a" after the word "any" so that it reads in part:

"Where setback requirements are 4 feet, any part of a structure substantially on the setback line shall be of cement block construction...."

ARTICLE 22

Are you in favor of the adoption of Amendment No. XXI 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 VI, Parking, 6.1.1 to read as follows:

"No off-street parking shall be required for any commercial building in the Business-Seasonal District south of 1st Street not providing sleeping quarters. For the Business-Seasonal District north of 19th Street, off-street parking shall be required for all buildings."

ARTICLE 23

Are you in favor of the adoption of Amendment No. XXII 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 Article XI-A, Controlled Growth.

(The intent of this amendment is to delete an article that is not in compliance with RSA 674:22 which requires the adoption of a capital improvements program prior to enacting a growth management ordinance.)

ARTICLE 24

Are you in favor of the adoption of Amendment No. XXIII 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 Article XIII, Plot Planning.

(The intent of this amendment is to delete an article that is obsolete due to the existence of the Hampton Subdivision Regulations adopted by the Planning Board on October 15, 1986.)

ARTICLE 25

Are you in favor of the adoption of Amendment No. XXIV 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 from Industrial (I) to Residence A (RA) use those house lots abutting Penniman Lane comprising that tract of land bounded and described as follows:

Beginning at a point at the existing Industrial/Residential zone line at land of Christie Enterprises thence running along said Christie Enterprises land the following courses and distances: S 07 degree 33' 05" W a distance of 891 feet more or less to an iron pipe; S 68 degree 18' 50" E a distance of 232.38 feet to a drill hole set in a stone wall; and S 07 degree 54' 15" W a distance of 193.06 feet to a drill hole set in a stone wall at land of the Town of Hampton;

thence turning and running N 75 degree 20' 25" W along said Town of Hampton land a distance of 730.41 feet to a point at land formerly of Elizabeth H. Paul and now of Liberty Land Development Corporation; thence turning and running along said Liberty Land Development Corporation land the following courses and distances: N 05 46' 20" E a distance of 592.78 feet to an iron pipe; S 75 01' 15" E a distance of 49.90 feet to an iron pipe; and N 08 02' 45" E a distance of 524 feet more or less to the existing Industrial/Residential zone line; thence turning and running easterly along said existing zone line to the point of beginning.

Meaning and intending to encompass Lots 6 - 17, and those portions of Lots 5 and 18 presently zoned Industrial, as shown on plan of "Subdivision of Land 'Liberty Estates' Hampton, N.H." dated November 15, 1985 and recorded in the Rockingham Registry of Deeds as Plan D-14783.

Recommended by the Planning Board

ARTICLE 26

On petition of twenty-five or more legal voters, to see if the Town "Shall we adopt the provisions of RSA 72:28, V & VI for an optional veterans' exemption and an expanded qualifying war service for veterans seeking the exemption? The optional veterans' exemption is \$100, rather than \$50."

ARTICLE 27

On petition of twenty-five or more legal voters, to see if the Town "Shall we adopt the provisions of RSA 72:35, IV for an optional property tax exemption on residential property for a service-connected total disability? The optional disability exemption is \$1400, rather than \$700."

ARTICLE 28

To see if the Town will vote to raise and appropriate a sum of \$7,800,000.00 for the purpose of preparing plans and specifications, land acquisitions and/or easements and for the construction of sewerage and sewage treatment facilities recommended in the Town's 201 Facilities Planning Study ;which are requirements contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and will qualify the Town for Federal and State funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$7,800,000.00 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, additional to participate in the State Revolving Loan Program RSA 486.14 (formerly 149-B.12) established for this purpose, and to allow the Selectmen to expend such monies as become available from the Federal and State Governments under the Financial Assistance Program of the Construction Grants section of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and pass any vote relating thereto. Any income derived from temporary investment of the bond proceeds shall be returned to the General Fund.

Not Recommended by Budget Committee

ARTICLE 29

To see if the Town will vote to raise and appropriate the sum of One Hundred Ninety Six Thousand Dollars (\$196,000.00) for the purpose of the replacement of a Fire Department sedan; to repair and rebuild the Fire Department Aerial Ladder No. 2, to re-chassis the Fire Alarm truck and to install an exhaust system in Fire Station No. 2, such sum to be raised by the issuance of five year (5 year) Serial Bonds or Notes not to exceed \$196,000.00 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.

Recommended by Budget Committee

ARTICLE 30

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 \$ 13,200,000.

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of Five Hundred Thousand Dollars (\$500,000.00) to deposit in the Capital Reserve Fund established by vote on Article 16 of the 1990 Town Meeting pursuant to RSA 35.1.

Not Recommended by Budget Committee

ARTICLE 32

To see if the Town will vote to raise and appropriate the sum of One Hundred Ninety Eight Thousand (\$198,000.00) Dollars for the purpose of obtaining approval to site a transfer station at Landing Road near the intersection of Route 51 (Tax Map 230, Parcel 9) which will include the following: All necessary permit applications to State and Federal agencies, site evaluation, including wetlands investigation, option for land acquisition, land acquisition, hydrogeological work and survey work, preliminary design drawings, if required by State and Federal agencies. To allow the Selectmen to apply for, accept and expend any such monies which may become available through state or federal grants and pass any vote relating thereto.

Not Recommended by Budget Committee

ARTICLE 33

On petition of Stephen Joyce and 25 or more registered voters, to see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000.00) for the Conservation Commission Accumulation Fund.

Not Recommended by Budget Committee

ARTICLE 34

By petition of Gordon Blais, the Hampton Youth Association and twenty-five (25) or more other registered voters of the Town of Hampton do respectfully request that the following item be placed on town warrant:

To see if the town will vote to raise and appropriate a sum not to exceed \$20,000. to erect one building on Center School property between the two Youth League baseball fields. The purpose of the building will be to house boys and girls restrooms, supply drinking water, provide a secure place for a telephone, provide storage for recreation equipment; including first aid equipment and house a concession stand. The concession stand is to be used by the Hampton Youth Association and others to help fund recreational programs.

Not Recommended by Budget Committee

ARTICLE 35

To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand (\$18,000.00) Dollars for the purpose of buying out the unused sick leave of a retired employee under Article Twenty, Section One of the labor agreement between the Town of Hampton and Local 3017, Hampton Fire Supervisors.

Not Recommended by Budget Committee

ARTICLE 36

On petition of Wilson P. Dennett and 29 other registered voters of the Town of Hampton, to see if the Town will vote to raise and appropriate Twelve Thousand Six Hundred Dollars (\$12,600.00) for the salary of the Town Treasurer of the Town of Hampton.

Not Recommended by Budget Committee

ARTICLE 37

On the petition of Anne W. Bialobrzkeski and 29 others, to request that the Town of Hampton will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) to assist Cross Roads House, Inc., a non-profit organization, in providing emergency shelter and transitional housing services to the areas' homeless population.

Not Recommended by Budget Committee

ARTICLE 38

On petition of Judith DuBois and twenty-five 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 Five Hundred Dollars (\$2,500.00) to help defray the expense of the 1991 Christmas Parade. Said funds to be paid to the Hampton Beach Area Chamber of Commerce.

Not Recommended by Budget Committee

ARTICLE 39

We, the undersigned residents of Hampton, petition the Town of Hampton to place on the warrant the request to support the Rockingham Nutrition Program's meals services for older, home bound older and handicapped Hampton residents by allocating Two Thousand, One Hundred Dollars (\$2,100.00).

Recommended by Budget Committee

ARTICLE 40

We, the undersigned Hampton residents and Retired Senior Volunteer Program volunteers petition the Town of Hampton to place on the warrant the request to support the Retired Senior Volunteer Program by allocating One Thousand Five Hundred Dollars (\$1,500.00) to help defray some of the expenses for Fiscal Year 1991-1992.

Recommended by Budget Committee

ARTICLE 41

To see if the Town will vote to appropriate the sum of Twenty Seven Thousand, Three Hundred Dollars (\$27,300.00) 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 1989 and 1990 and will offset the appropriation, therefore having no effect on the 1991 tax rate.

Recommended by Budget Committee

ARTICLE 42

To see if the Town will vote to appropriate the sum of Two Thousand Fourteen Dollars and Twenty Nine Cents (\$2,014.29) to be deposited in the Town's General Fund. This sum is the interest generated from the revenue of the sale of cemetery lots in 1989 and 1990 and will reimburse the Town for that portion of the monies previously budgeted to maintain the cemeteries in 1989 and 1990 and will offset the appropriation, therefore having no effect on the 1991 tax rate.

Recommended by Budget Committee

ARTICLE 43

To see if the Town will vote to name the Board of Selectmen as agents of the Town to carry out the objects of the capital reserve fund established by Article 16 of the Hampton Town Warrant for the year 1990 as voted at the second session of the Annual Town Meeting held on March 17, 1990.

ARTICLE 44

To see if the Town will vote to amend Article 16 of the Hampton Town Warrant for the year 1990 as voted at the second session of the Annual Town Meeting held on March 17, 1990, as follows:

To add the following to the Article: To permit use of the capital reserve funds for the acquisition of land to site a transfer station and for the acquisition of land from abutters to the site of the existing landfill.

To strike the following from the Article, being the last phrase: "upon the site of the existing landfill", which restricts siting of the transfer station. (2/3 vote required)

ARTICLE 45

To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable Town specifications as determined by the Board of Selectmen or their agent.

ARTICLE 46

To see if the Town will vote to authorize the Selectmen, until directed to the contrary at a subsequent Town Meeting, to apply, negotiate and do all other things necessary to obtain such Federal, State, or other assistance as may be available for the construction of a sewage disposal system, and to authorize the Selectmen to borrow money in anticipation of said assistance as outlined N.H. RSA 33:7-b et seq., as amended, and pass any vote relating thereto.

ARTICLE 47

To see if the Town will vote to authorize the Board of Selectmen to accept deeds from parties to whom the Town has conveyed its interest in leased lands and from whom the Town has received a promissory note and a mortgage on said land securing said promissory note as all or part of the purchase price, and a default has occurred; said deeds to be in lieu of a foreclosure, and upon such terms and conditions as the Board of Selectmen shall deem appropriate, thereby cancelling the obligations of said parties to the Town and restoring to said parties, their heirs and assigns, the rights to purchase the property again upon the same terms and conditions as shall be in effect at the time of said repurchase.

ARTICLE 48

To see if the Town will vote to amend the Hampton Town Ordinances, Chapter 2, Article 6, Sewer Usage and Construction Ordinance, by changing all occurrences of "Supt. of Sewers" to "Director of Public Works or his designee".

ARTICLE 49

To see if the Town will vote to allow septic tank sludge and/or wastewater from the following towns to be deposited at the Hampton Wastewater Treatment Plant facility; and to amend the Hampton Town Ordinances, Chapter 2, Article 6, Section 2:604, Paragraph (g), Subparagraph (6) to include:

Brentwood-Danville-Fremont-Kensington-Sandown-South Hampton-Stratham

ARTICLE 50

To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b. Before accepting any non-monetary gifts, the Board shall hold a public hearing.

ARTICLE 51

On petition of Ellen D. Goethel as a representative of the Hampton 4H Ocean Explorers, a group of school children, and 25 or more registered voters of the Town of Hampton:

To see if the Town will vote to ban the use of Polystyrene foam (styrofoam) food containers by all retail food vendors and food packagers.

This article shall take effect as of January 1, 1992 to allow all vendors to use back stock of polystyrene materials. After this date no retail food vendor shall serve or sell prepared food and no food packager shall package meat, eggs, bakery products or other food in polystyrene foam containers. Also as of this date no vendor in the Town of Hampton who sells tangible personal property at retail shall sell polystyrene foam food or beverage containers.

Violations of this Ordinance shall be punishable by fines as follows:

- A. A fine not exceeding \$250. for the first violation in a one-year period.
- B. A fine not exceeding \$500. for the second and each subsequent violation in a one-year period.

The effective date of this Ordinance shall be postponed if and as long as there is developed and maintained an effective Town-wide Recycling Program for polystyrene foam food and beverage containers.

If any part or provision of this Ordinance or the application thereof to any person or circumstances is held invalid, the remainder of the Ordinance, including the application of such part or provision to other persons or circumstances shall continue in full force and effect. To this end, provisions of this Ordinance are severable.

ARTICLE 52

On petition of George F. Hardardt and 54 other legal voters of the Town of Hampton, to see if the Town will vote to name the so-called High Street Cemetery the "Roland W. Paige" Cemetery in honor of Roland W. Paige who had honorable served as its dedicated Superintendent of Cemeteries for over 33 years; and that the Trustees of the Cemeteries budget and supply an adequate sign at the entrance to said cemetery.

ARTICLE 53

On petition of Ashton J. Norton and 25 or more legal voters of the town of Hampton to see if the town will vote to protect, preserve and indemnify and to keep forever the winter road to the "Fish Houses" to preserve the town of Hampton's history.

ARTICLE 54

We, the undersigned, being 25 or more 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 of 1991:

To authorize the Dunvegan Woods Condominium Association to erect and maintain a sign identifying the entrance to "Dunvegan Woods", said sign to be located at 397 High Street on property owned by the Town of Hampton and to conform in all respects to the Zoning By-Laws of the Town of Hampton.

ARTICLE 55

On petition of Ashton J. Norton and 25 or more legal voters to see if the town of Hampton will vote to change the name of Osgood Road to Great Gate Drive to preserve the town's history.

ARTICLE 56

On petition of Albert & Vivianne Marcotte and twenty-five or more registered voters of the Town of Hampton: to see if the Town will remove the following deed restriction on parcel located at 1016 Ocean Blvd. - registered in Bk 2509, pg 1935 - 'No fences may be erected upon said premises other than ornamental fences of no more than a three foot height'.

ARTICLE 57

On petition of Neil G. & Lorice Moore of 237 Landing Road, Hampton, New Hampshire and 48 or more other legal voters of the Town, to see if the Town will vote to sell at fair market value (to be determined by the Assessing Officer) a portion of present landfill property known as Lot 9, Map 218, presently owned by the Town. The parcel of land being situated on the easterly side of Landing Road containing 2,237 square feet. It is hereby understood that all costs involved - i.e. plans, recordings, legal fees, and any other costs will be borne by the petitioners.

ARTICLE 58

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 1991.

To see if the Town of Hampton will vote to cut the 1990 tax rate by ten percent, thus establishing a tax cap for 1991 and to cap each successive tax rate including school budgets, bonds, warrant articles, etc. to a three percent increase.

ARTICLE 59

Petition Selectman to include article Jack's P.O. Box Restaurant: Article is in regards to the placement of a sign on Route 1 at Stickney Terrace and requires signatures of registered voters so that it may be placed on the town warrant and be voted on at town meeting. (Signed by more than 25 legal residents.)

ARTICLE 60

On petition of Judith A. Doyle and 24 or more registered voters, to see if the Town will vote to require that any article to come before the Town Meeting regarding the sale or lease of any Town owned land be accompanied by a map or plan to be displayed at said town Meeting of sufficient quality to provide ready identification of the parcel to be sold or leased and that the names and addresses of the abutters be listed on said plan.

ARTICLE 61

On petition of 31 legal voters, to see if the Town will vote to amend the "Sewage Use and Construction Ordinance", which was adopted and amended by Town Meeting on October 24, 1989, so that the septage ("septic tank sludge and/or waste water") disposal fees listed in Sec. 2:604(g)(7) will increase May 1, 1991, by fifty percent through 4,000 gallons dumped, with residents getting half price, and the remaining fees (over 4,000 gallons and miscellaneous sludge and wastewater) in the chart will increase by fifty percent on the same date, in order to reflect increased costs of treatment and to bring the fees more in line with other municipalities such as Concord, which have increased such fees since Hampton last did so over four years ago, which was before the Town spent over a quarter of a millian dollars to enlarge and upgrade the septage receiving and holding facility.

ARTICLE 62

To see if the Town will vote to accept the Irving "Soup" Campbell Sports Scholarship Trust Fund from the "Tidbits" sports program of the 1950s and 1960s, and from the heirs of Mr. Campbell, who was an organizer of early sports programs for the children of Hampton, with the following conditions:

- A. The principal is \$1,800. with accumulated interest of about \$115.; each year one-half of the income earned by the fund will be placed with, and become part of, the principal, and the remainder will be used by the Town's Recreation and Parks Department, or its successor, as scholarships for tuition and expenses of summer sports camps or recreation programs for children as organized or sponsored by the department or associated with it via use of facilities scheduled by it, or via municipal appropriations.
- B. Additional private donations to the principal fund are permitted.
- C. In any year that the full amount available to be expended for scholarships is not needed, the remaining amount shall be placed with the principal and become part of it; if the income fund available for scholarships is totally unused for a period of five full calendar years in succession, the principal and income funds shall be dissolved and the Trustees of the Trust Funds shall deposit the balance from each in the General Fund as an offset to any municipal appropriations that benefit children's sports and/or recreation, or athletic field maintenance.

ARTICLE 63

To see if the Town will vote to authorize the Hampton Mosquito Control Commission to hire an outside firm to supervise and carry out the control program, which would be a change in the original Town vote in 1975 to establish a Mosquito Control District formed by the boundaries of the Town, wherein the Commission was to hire a part-time supervisor, who would be a Town employee of the Commission, to carry out the policies of the Commission with the requirement that "A public information report will be necessary monthly during employment."

ARTICLE 64

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

ARTICLE 65

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

HAMPTON BOARD OF SELECTMEN

Daniel E. Coughlin, Jr.
Daniel E. Coughlin, Jr., Chairman

George F. Hardardt
George F. Hardardt

Mary-Louise Woolsey
Mary-Louise Woolsey

Paul L. Powell
Paul L. Powell

Glyn P. Eastman
Glyn P. Eastman

A true copy attest:

Daniel E. Coughlin, Jr.
Daniel E. Coughlin, Jr., Chairman

George F. Hardardt
George F. Hardardt

Mary-Louise Woolsey
Mary-Louise Woolsey

Paul L. Powell
Paul L. Powell

Glyn P. Eastman
Glyn P. Eastman

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



BUDGET OF THE TOWN

OF _____ HAMPTON, _____ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1991 to December 31, 1991 or for Fiscal Year
om _____ 19 _____ to _____ 19 _____

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date February 19, 1991

Andreas L. McKusken Chairman
Joseph H. Theinhold Vice Chairman
John M. Nuberton Clerk
Lesly Charles Thayer

Vergene B. Binelle
Melinda Evans
Teroy F. Sullivan
John C. Murphy
Mary - Louise Worbeay

PURPOSES OF APPROPRIATION (RSA 31:4)	1	2	3	4		5
	Actual Appropriations 1990 (1990-91) (omit cents)	Actual Expenditures 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Budget Committee		Not Recommended (omit cents)
				Recommended 1991 (1991-92) (omit cents)		
GENERAL GOVERNMENT						
1 Town Officers' Salary	15,250	15,250	15,250	15,250		
2 Town Officers' Expenses	331,974	365,710	394,322	426,858		35,000
3 Election and Registration Expenses	15,500	12,804	13,000	13,000		
4 Cemeteries	36,800	36,800	32,910	32,910		
5 General Government Buildings	48,260	70,794	49,955	39,455		10,500
6 Reappraisal of Property	120,346	115,735	126,434	125,434		1,000
7 Planning and Zoning	36,464	38,384	30,800	30,800		
8 Legal Expenses	100,000	135,793	100,000	95,000		5,000
9 Mosquito Control	26,739	24,484	29,529	29,529		
10 Parking Lots	53,900	49,767	53,900	53,900		
PUBLIC SAFETY						
11 Police Department	2,281,652	2,277,714	2,495,438	2,495,438		
12 Fire Department	1,867,596	1,857,496	2,037,729	2,037,729		
13 Civil Defense	500	259	500	500		
14 Building Inspection	94,552	105,989	108,494	108,494		
HIGHWAYS, STREETS & BRIDGES						
15 Town Maintenance	2,274,549	2,185,067	2,415,826	2,415,826		
16 General Highway Department Expenses						
17 Street Lighting	153,876	145,511	163,000	163,000		
SANITATION						
18 Solid Waste Disposal	273,380	258,448	428,876	428,876		
19 Garbage Removal						
HEALTH						
20 Health Department	47,857	52,657	53,907	53,907		
21 Hospitals and Ambulances	38,060	30,839	50,900	50,900		
22 Animal Control	22,353	23,678	46,434	39,034		7,400
23 Lifeguards	16,000	15,600	16,000	16,000		
WELFARE						
24 General Assistance	52,000	76,542	65,000	65,000		
25 Old Age Assistance						
26 Aid to the Disabled						
CULTURE AND RECREATION						
27 Library	287,902	306,768	325,203	325,203		
28 Parks and Recreation	195,980	191,050	216,537	216,537		
29 Patriotic Purposes	1,200	1,200	1,200	1,200		
30 Conservation Commission	3,880	3,880	3,938	938		3,000
DEBT SERVICE						
31 Principal of Long-Term Bonds & Notes	615,000	615,000	560,000	1,060,000		
32 Interest Expense—Long-Term Bonds & Notes	638,920	638,881	590,337	590,337		
33 Interest Expense—Tax Anticipation Notes	825,000	711,069	786,250	301,280		484,970
34 Interest Expense—Other Temporary Loans						
35 Fiscal Charges on Debt						
CAPITAL OUTLAY						
36 Miscellaneous Projects	172,778	163,464	200,415	200,415		
37 TOTAL WARRANT ARTICLES:	1,335,010	225,364	9,402,189	199,600		9,202,589
OPERATING TRANSFERS OUT						
38 Payments to Capital Reserve Funds:						
39						
40 General Fund Trust (RSA 31:19-a)						
MISCELLANEOUS						
41 Municipal Water Department	220,248	194,833	195,000	195,000		
42 Other Committees	14,500	11,922	13,450	15,950		
43 Trees	6,000	2,068	6,000	2,000		4,000
FICA, Retirement & Pension Contributions	275,534	254,023	354,528	354,528		
44 Insurance	953,868	898,463	1,194,772	1,194,772		
45 Unemployment Compensation	10,000	1,597	5,000	5,000		
46 TOTAL APPROPRIATIONS	13,463,428	12,114,917	22,583,023	13,399,600		9,753,459

SOURCES OF REVENUE	1	2	3	4
	Estimated Revenues 1990 (1990-91) (omit cents)	Actual Revenues 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Estimated Revenues 1991 (1991-92) (omit cents)
TAXES				
47 Resident Taxes				
48 National Bank Stock Taxes				
49 Yield Taxes				
50 Interest and Penalties on Taxes	200,000	387,756	200,000	200,000
51 Inventory Penalties				
52 Land Use Change Tax	50,000	0	5,000	5,000
INTERGOVERNMENTAL REVENUES-STATE				
53 Shared Revenue-Block Grant	147,000	122,372	122,372	122,372
54 Highway Block Grant	168,000	141,197	144,778	144,778
55 Railroad Tax	0	18	16	16
56 State Aid Water Pollution Projects	62,000	549,237	549,237	549,237
PAYMENT IN LIEU OF TAXES:				
57 State-Federal Forest Land/Recreation Land/Flood Land				
58 Other (MS-1, p.2, lines 20-22)				
59 Other Reimbursements /District Court	65,000	69,370	65,000	65,000
60 Rye Recycling Grant	0	10,000	0	0
LICENSES AND PERMITS				
61 Motor Vehicle Permit Fees	1,300,000	1,167,453	1,150,000	1,150,000
62 Dog Licenses	2,000	1,802	2,000	2,000
63 Business Licenses, Permits and Filing Fees	12,000	59,781	12,000	12,000
CHARGES FOR SERVICES				
64 Income From Departments	450,000	427,759	485,000	485,000
65 Rent of Town Property	10,000	28,830	18,766	18,766
MISCELLANEOUS REVENUES				
66 Interests on Deposits	180,000	407,099	200,000	200,000
67 Sale of Town Property	5,000	11,061	5,000	5,000
68 Parking Lots	330,000	261,054	260,000	260,000
OTHER FINANCING SOURCES				
69 Proceeds of Bonds and Long-Term Notes	2,985,000	500,000	500,000	500,000
70 Income from Water and Sewer Departments				
71 Withdrawals from Capital Reserve				
72 Withdrawals from General Fund Trusts				
73 Income from Trust Funds	1,200,000	1,134,560	1,200,000	1,200,000
74 Fund Balance	0	609,407	609,407	609,407
Rye Sewer Agreement	382,531	383,415	382,531	382,531
Cemetery Trust	0	1,806	0	0
Franchise Fee	0	29,432	0	0
Closing Costs	0	3,500	0	0
Other	0	24,326	0	0
5 TOTAL REVENUES AND CREDITS	7,548,531	6,331,235	5,911,107	5,911,107

Total Appropriations (line 46)	<u>\$13,399,600.</u>
Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 75)	<u>\$ 5,911,107.</u>
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	<u>\$ 7,488,493.</u>

BUDGET OF THE TOWN OF HAMPTON, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

M

SUPPLEMENTAL SCHEDULE

TOWN OF HAMPTON

Fiscal Year Ending 1991

10% Limitation per RSA 32:8

76	Total Amt. recommended by Bud. Committee (line 46 Column 4)		<u>\$13,399,600.</u>
LESS EXCLUSIONS:			
77	Principal: Long Term Bonds & Notes (line 31)	\$ <u>1,060,000.</u>	
78	Interest: Long Term Bonds & Notes (line 32)	\$ <u>590,337.</u>	
79	Capital Outlays funded from Long Term Bonds & Notes per RSA 33:8 & 33:7-b (line 36 thru 37)	\$ <u>200,415.</u>	
80	Interest: Expense/T.A.N. (line 33)	\$ <u>301,280.</u>	
81		\$ _____	
82		\$ _____	
83	Mandatory Assessments	\$ _____	
84		\$ _____	
85		\$ _____	
86		\$ <u>2,152,032.</u>	
87	Amount Recommended less Exclusions		<u>\$11,047,968.</u>
88	10% of Amt. Recommended less Exclusions	\$ <u>1,104,796.</u>	
89	Add Amt. Recommended by Bud. Comm. (line 46 column 4)	\$ <u>13,399,600.</u>	
90	MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY TOWN MEETING		<u>\$14,504,396.</u>

SUPPLEMENTAL SCHEDULE

ARTICLES TO APPROPRIATE ONLY - No Money to be Raised
RECOMMENDED BY THE BUDGET COMMITTEE

- 1.) CEMETERY BURIAL TRUST FUND:
Appropriate the sum of \$27,300.00

- 2.) INTEREST GENERATED FROM THE
SALE OF CEMETERY LOTS:
Appropriate the sum of \$ 2,014.29
\$29,314.29

SPECIAL WARRANT ARTICLES:

	<u>Selectmen's</u>	<u>Budget Committee</u>	
	<u>Budget</u>	<u>Rec.</u>	<u>Not Rec.</u>
Article #: Sewage Treatment Facility	\$7,800,000.00	\$ 0	\$7,800,000.00
Article #: Capital Reserve Fund	\$ 500,000.00	\$ 0	\$ 500,000.00
Article #: Site Transfer Station	\$ 198,000.00	\$ 0	\$ 198,000.00
Article #: Unused Sick Leave Buyout	\$ 18,000.00	\$ 0	\$ 18,000.00
Article #: Sewer Improvements	\$ 573,989.56	\$ 0	\$ 573,989.56
Article #: Conservation Comm. Accumulation Fund	\$ 75,000.00	\$ 0	\$ 75,000.00
Article #: HVA Building	\$ 20,000.00	\$ 0	\$ 20,000.00
Article #: Town Treasurer Salary	\$ 12,600.00	\$ 0	\$ 12,600.00
Article #: Cross Roads House	\$ 2,500.00	\$ 0	\$ 2,500.00
Article #: Rockingham Nutrition Program's Meals Serv.	\$ 2,100.00	\$ 2,100.	\$ 0
Article #: Retired Senior Volunteer Program	\$ 1,500.00	\$ 1,500.	\$ 0
Article #: Fire Department Sedan, Aerial Ladder No 2, & Fire Exhaust System in Station #2.	\$ 196,000.00	\$ 196,000.	\$ 0
Article #: Christmas Parade	\$ 2,500.00	\$ 0	\$ 2,500.00
TOTAL SPECIAL WARRANT ARTICLES:	<u>\$9,402,189.56</u>	<u>\$ 199,600.</u>	<u>\$9,202,589.56</u>

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Courtenay Frederick Harris Norma G. Magowan	Hampton, NH Exeter, NH	08-30-90
Joseph Martin McSweeney Ellen Jean Provost	Hampton, NH Hampton, NH	08-31-90
Lee Arthur Nersesian Donna Jean Woodburn	North Hampton, NH Hampton, NH	09-01-90
Edward Clyde McCoy Claire Jean McDonald	Hampton, NH Hampton, NH	09-01-90
Hans J. Gadmer Angela Margaret Flanagan	Hampton, NH Hampton, NH	09-01-90
Dana Lawrence Ferland Christine Anne Nickerson	Hampton, NH Hampton, NH	09-07-90
Ross Arden Neil Ellen Mary Cuddy	Burlington, MA Hampton, NH	09-08-90
Clay E. Beegles Lisa J. McDermott	Hampton, NH Hampton, NH	09-13-90
George T. Goros Laura Sue Medeiros	Hampton, NH Hampton, NH	09-15-90
Keith Allan Mills Kimberly Jeannette Festa	Hampton, NH Hampton, NH	09-15-90
Timothy J. Harrington Donna L. Testa	Hampton, NH Portsmouth, NH	09-15-90
Michael Rogers South Kimberly A. Armentrout	Portsmouth, NH Hampton, NH	09-16-90
Thomas Dominic Rosa Gail Theresa Cadiero	Hampton, NH Hampton, NH	09-21-90
Christian Richard Carlson Lynn Marie Bakios	Raymond, NH Hampton, NH	09-16-90
Robert L.O'Leary Mary Lou Janes	Hampton, NH Hampton, NH	09-22-90
Scott Edward Filiault Carole Jane Gannon	Hampton, NH Hampton, NH	09-22-90

William Rheaume II Dawn Marie Archie	Hampton, NH Hampton, NH	09-23-90
Paul Alfred Bergeron Jillian Rene Cohen	Hampton, NH Hampton, NH	09-23-90
Thomas Edward Mitchell Kimberley Joan Smith	Laconia, NH Hampton, NH	09-28-90
Daniel P. Schneider Robin Storey Gearhart	Hampton, NH Hampton, NH	09-28-90
Peter L. Kowalski Elizabeth Kennedy	Hampton, NH Hampton, NH	09-29-90
Michael Thomas Stipetic Joan Marion Drye Stipetic	Hampton, NH West Mystic, CT	09-29-90
John Francis Maddock Susan Gail Willoughby	East Kingston, NH Hampton, NH	09-29-90
William John King, Jr Suzanne Scott Adler	Hampton, NH Hampton, NH	09-29-90
William Chester Hodge, Jr Giselle Belinda Ziol	Hampton, NH Seabrook, NH	09-29-90
Kevin Richard Greer Maureen Ada MacDormand	Hampton, NH Hampton, NH	09-29-90
Stephen Forcier Lori Ann Loopley	Hampton, NH Hampton, NH	09-29-90
Brendan M. Delaney Helen Marie Decubellis	Hampton, NH Hampton, NH	10-06-90
George Foster Browning Jacquelyn Marie Thomas	Portsmouth, NH Hampton, NH	10-06-90
David B. Mattson Dawn M. Vincent	Hampton, NH Hampton, NH	10-06-90
Kevin Francis Sweeney Ronda Joyce Noski	Hampton, NH Hampton, NH	10-08-90
Johnnie Anthony Simon Allison M. Van Coppenolle	Hampton, NH Hampton, NH	10-13-90

Barry George Macdonald Janet Kaye Towle	Hampton, NH Plaistow, NH	10-19-90
Michael John Slauter Sandra Ann Veit	North Andover, MA Hampton, NH	10-20-90
Robert C. Maguire Carol A. Krenzer	Hampton, NH Hampton, NH	11-03-90
Michael Angel O'Neill Linda L. Ferguson	East Lebanon, ME Hampton, NH	11-03-90
David Dwight Olean Jennie Ann Wheeler	Hampton, NH Hampton, NH	11-09-90
Walter Louis Williamson Mary Marie Barnes Evans	Pikeville, NC Hampton, NH	11-10-90
Scott Douglas Magri Sharon Lisa Redfern	Hampton, NH Hampton, NH	11-10-90
David Michael Stone Donna Marie Connor	Somersworth, NH Hampton, NH	11-11-90
Normand Clovis Cormier Jeanne-Marie Conway	Hampton, NH Everett, MA	11-13-90
Calvin Lewis Emery Tracey Leigh Nersesian	Hampton, NH Hampton, NH	11-17-90
Richard George Smith Janet Theresa Murphy	Hampton, NH Hampton, NH	11-17-90
James Matthew Reid Mary Jeanne Jordan	Hampton, NH Hampton, NH	11-20-90
Shawn Michael Olivier Laurie Ann Tilton	Exeter, NH Hampton, NH	11-23-90
Richard A. Geary Norma Jean O'Connell	Hampton, NH Hampton, NH	11-24-90
Steven A. Chase Sheila Marie Cook	Hampton, NH North Hampton, NH	11-24-90
John Anthony Volpe Vikki Lee Johnson	Hadley, MA Hampton, NH	12-01-90

Chester Baillie Ketchen Joan Sweeney	Hampton, NH Auburn, NH	12-07-90
Jeffrey Michael Lefebvre Tracey Ann Weeks	Hampton, NH Portsmouth, NH	12-15-90
Kevin John Donnelly Kristen Louise George	Amherst, NH Hampton, NH	12-21-90
John Robert Hangen Hyun Suk Lee	Hampton, NH Hampton, NH	12-22-90
Alan H. Drisko Doris M. Hunter	Hampton, NH Hampton, NH	12-24-90
Eddy C. Gaw Maureen Frances Sappett	Hampton, NH Hampton, NH	12-29-90
John P. Huigens Mary F. Houston	Rotonda West, FL Hampton, NH	12-30-90
Richard Chester Tourtellot Joan Betty Mercier	North Hampton, NH Hampton, NH	12-31-90
James H. Price Wanda F. Sweeney	Hampton, NH Seabrook, NH	12-31-90

DEATHS OF HAMPTON RESIDENTS -1990

NAME	DATE	PLACE OF DEATH
Phyllis M. King	02-24-89	Methuen, MA
Clifford Edward Hannan	12-11-89	Hampton, NH
Dorothy Susan Checkoway	12-29-89	Hampton, NH
Rene J. Lejeune	12-31-89	Manchester, NH
Richard Leslie Paul	01-02-90	Exeter, NH
Harold Roger Heaslip	01-02-90	Exeter, NH
Theodora Maria Gilmore	01-05-90	Exeter, NH
Joseph Anthony Redding	01-12-90	Portsmouth, NH
William Francis DeCosta	01-13-90	Hampton, NH
Jessie Belle Sanborn	01-21-90	Portsmouth, NH
Therese Fili	01-24-90	Dover, NH
Edgar Lessard	01-07-90	Oran, Algeria
Alice Elizabeth Haggerty	02-01-90	Hampton, NH
Herman W. Lane	02-03-90	Manchester, NH
Paul William Davidson, Jr	02-03-90	Conway, NH
Mildred Meneely	02-06-90	Exeter, NH
Marie Hannah Jones	02-09-90	Hampton, NH
Barbara Ann Ekelund	02-12-90	Hampton, NH
Florence Cellon	02-15-90	Brentwood, NH
Everett Ray Scruton	02-20-90	Exeter, NH
Barbara Arlene Flaherty	02-24-90	Hampton, NH
Mary Ellen Hogan	02-25-90	Hampton, NH
Rachel Esther Crockett	02-26-90	Exeter, NH
Laura Keller	02-27-90	Hampton, NH
Perley Irving Fitts	03-06-90	Hampton, NH
William Joseph Thompson	03-08-90	Hampton, NH
Alice Elizabeth Rudolph	03-09-90	Hampton, NH
George A. Ward	03-12-90	Hampton, NH
Marsha Louise Ward	03-17-90	Hampton, NH
Minnie Arnold Palmer	03-22-90	Exeter, NH
Lillian M. Goodwin	03-25-90	Brentwood, NH
Blanch N. Runnells	03-30-90	Portsmouth, NH
Dorothy C. Smith	04-02-90	Portsmouth, NH
Eleanor L. Doherty	04-06-90	Exeter, NH
Raymond A. Nathieu	04-10-90	Exeter, NH
Walter Theodore Wordstrom	04-20-90	Hampton, NH
Melvin F. Demarais	05-08-90	Portsmouth, NH
Maureen A. Ainsworth	05-12-90	Portsmouth, NH
Honora Cox	05-15-90	Exeter, NH
Robert Joseph McGinn	05-21-90	Hampton, NH

Inez Gould	05-27-90	Hampton, NH
Helen Angie Pickering	05-30-90	Exeter, NH
Francis Coleman	06-16-90	Brentwood, NH
Hannah Mildred Colt	06-10-90	Exeter, NH
Ralph T. Homan	06-25-90	Exeter, NH
Gertrude Mayvella Prosser	06-28-90	Portsmouth, NH
Michael Edward Whelan, Jr	06-28-90	Hampton, NH
Helen M. Clifford	07-02-90	Hampton, NH
Timothy Patrick Kearney	07-09-90	Boston, MA
Frank Stec	07-10-90	Hampton, NH
Edward Joseph Burbank	07-11-90	Portsmouth, NH
Richard E. King	07-13-90	Exeter, NH
Bessie Lavina Moulton	07-14-90	Hampton, NH
Burton R. Richardson	07-22-90	Exeter, NH
Arthur W. Trahan	07-26-90	Hampton, NH
Gary Frank Velat	08-01-90	Exeter, NH
Gladys Lillian Morse	08-00-90	Rye, NH
Katherine Smith Dempsey	08-17-90	Exeter, NH
Mary Jane Soucy	08-28-90	Exeter, NH
Jack E. Conner	08-29-90	Manchester, NH
Rene Humberto Marquina	08-31-90	Portsmouth, NH
James William Regan	09-01-90	Exeter, NH
Laurent D. Bosse	09-03-90	Portsmouth, NH
Christopher Wade Barnes	09-05-90	Portsmouth, NH
Barbara Ann Samuelson	09-06-90	Hampton, NH
Richard Leigh Tower	09-07-90	Portsmouth, NH
Helen Coffin	09-09-90	Hampton, NH
James Joseph Doherty	09-12-90	Bradford, NH
Winston Arthur Sagar	09-13-90	Exeter, NH
Louise Sawyer	09-20-90	Portsmouth, NH
Leonard Michael Cleary	09-24-90	Hampton, NH
Gertrude F. Bellerose	09-26-90	Portsmouth, NH
Lois Katzenbach	09-27-90	Exeter, NH
Russell Roy Thomas	09-28-90	Hampton, NH
Noella Sylvia Wood	09-29-90	Portsmouth, NH
Ruth V. Aquizap	10-01-90	Brentwood, NH
Raymond Earl Breault	10-01-90	Exeter, NH
Cornelius Bernard Collins, Jr.	10-12-90	Portsmouth, NH
Alfred Daniel Smith	10-22-90	Portsmouth, NH
Harold Henry Matson	10-27-90	Hampton, NH
Viloa M. Perkins	10-29-90	Hampton, NH
Evelyn Louise Pearsall	11-21-90	Hampton, NH
Alan Lauri Rowe	11-22-90	Portsmouth, NH
Jean Parkinson	11-25-90	Hampton, NH
Cora Josephine Fabiyan	11-28-90	Exeter, NH

Dorothy Ann Lemire	11-29-90	Hampton, NH
Rita Beauchesne	12-01-90	Exeter, NH
Margaret S. Towle	12-02-90	Hampton, NH
Jean F. Snow	12-04-90	Portsmouth, NH
Rita Kalariotes	12-06-90	Rye, NH
Norman Leo Bergeron	12-16-90	Exeter, NH
Matilda Elizabeth Fernald	12-17-90	Portsmouth, NH
Bernice May Whitehouse	12-17-90	Exeter, NH
Eva Marie Carestia	12-22-90	Exeter, NH
Shirley M. Dobbyn	12-22-90	Hampton, NH

HAMPTON BEACH VILLAGE DISTRICT

HAMPTON, NEW HAMPSHIRE

FINANCIAL STATEMENTS

DECEMBER 31, 1990

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AUDITOR'S LETTER OF TRANSMITTAL

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

We have examined the financial statements of the Hampton Beach Village District, New Hampshire for the fiscal year ended December 31, 1990, in accordance with State of New Hampshire R.S.A. 71-A:19. Included in the examination and audit were the accounts and records of the Board of Commissioners, Treasurer, Bookkeeper, and Trustees of Trust Funds.

As a part of our examination, we reviewed and tested the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting controls is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived, and also recognizes that the evaluation of the factors necessarily requires the use of estimates and judgements by district officials.

In conjunction with our audit report dated January 11, 1991 we noted the following:

A.) General Accounting System and Procedures

Our audit noted that invoices, insurance policies, and other important documents were not kept in one central location. This should be done for safe keeping and efficiency.

B.) General Fixed Assets Accounting

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

912 UNION STREET
MANCHESTER, NH 03104
(603) 627-7659

TWO HARBOUR PLACE
PORTSMOUTH, NH 03801
(603) 433-7383

LAFAYETTE ROAD
SEABROOK, NH
(603) 474-556

Current Government Accounting Standards and Generally Accepted Accounting Principles require full disclosure of local government general fixed asset funds for a complete presentation of financial condition.

We recommend that the district adopt a system for fixed asset control that will include all property, plant and equipment purchases and the required depreciation schedules to recognize the net value of these assets.

C.) Internal Controls

- 1.) At present, the Treasurer of the District signs all checks and reconciles the cash accounts. The Commissioners approve all invoices to be paid except utility and telephone payments. In order to strengthen the cash disbursements controls, we recommend that an individual, other than the Treasurer, either reconcile the cash account or receive the unopened bank statement and review all checks written.
- 2.) Additional controls, such as prenumbered tickets, should be implemented over parking lot receipts. At present, no such controls are being utilized.

In closing, I compliment and thank the Commissioners and staff of the Hampton Beach Village District for their competent assistance during the course of our audit.

BIGELOW & COMPANY
Certified Public Accountants, P.C.
By:

/s/ William C. Youngclaus
Certified Public Accountant

January 11, 1991
Seabrook, New Hampshire

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

We have audited the accompanying combined balance sheet of the Hampton Beach Village District as of December 31, 1990 and the related statements of revenues, expenses and changes in fund balances and cash flow for the year then ended. These financial statements are the responsibility of the Hampton Beach Village District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We conducted our audit in accordance with generally accepted auditing standards. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement preparation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the individual and combined financial position of the Hampton Beach Village District as of December 31, 1990, and the results of their operations, changes in their fund balances and cash flows for the year then ended in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combined fund and schedules are presented for the purpose of additional analysis and are not a required part of the combined financial statements and, in our opinion, are fairly stated in all material respects in relation to the combined financial statements taken as a whole.

BIGELOW & COMPANY
Certified Public Accountants, P.C.
By:

/s/ William C. Youngclaus
Certified Public Accountant

Seabrook, New Hampshire
January 11, 1991

912 UNION STREET
MANCHESTER, NH 03104
(603) 627-7659

TWO HARBOUR PLACE
PORTSMOUTH, NH 03801
(603) 433-7383

LAFAYETTE ROAD
SEABROOK, NH 038
(603) 474-5564

HAMPTON BEACH VILLAGE DISTRICT
 Combined Balance Sheet - All Funds Types
 December 31, 1990

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects</u>	<u>Totals 12/31/90</u>
Cash - Checking	\$58,251.35	\$ -	\$58,251.35
Savings Account	707.45	6,563.05	7,270.50
Accounts Receivable	<u>9,802.58</u>	<u>-</u>	<u>9,802.58</u>
TOTAL ASSETS	<u>\$68,761.38</u>	<u>\$6,563.05</u>	<u>\$75,324.43</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Accounts Payable	<u>\$ 1,098.00</u>	<u>\$ -</u>	<u>\$ 1,098.00</u>
Total Liabilities	<u>1,098.00</u>	<u>-</u>	<u>1,098.00</u>
 <u>Fund Equity</u>			
Fund Balances			
Unreserved			
Designated for Subsequent Years Expenditures (Note 1)	707.45	6,563.05	7,270.50
Undesignated	<u>66,955.93</u>	<u>-</u>	<u>66,955.93</u>
Total Fund Equity	<u>67,663.38</u>	<u>6,563.05</u>	<u>74,226.43</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$68,761.38</u>	<u>\$6,563.05</u>	<u>\$75,324.43</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, 1990

<u>Revenues</u>	<u>General</u>	<u>Capital Projects</u>	<u>Totals (Memo Only) 12/31/90</u>
Taxes	\$261,040.00	\$ -	\$261,040.00
Intergovernmental Revenue - State	796.00	-	796.00
Charges for Services (Note 3)	30,428.00	-	30,428.00
Sale of Town Property	2,489.24	-	2,489.24
Miscellaneous Revenues	200.00	-	200.00
Interest	<u>2,592.16</u>	<u>511.42</u>	<u>3,103.58</u>
Total Revenues	<u>297,545.40</u>	<u>511.42</u>	<u>298,056.82</u>
 <u>Expenditures</u>			
General Governmental	15,066.71	-	15,066.71
Public Safety	80,837.86	-	80,837.86
Culture and Recreation	<u>193,922.94</u>	<u>-</u>	<u>193,922.94</u>
Total Expenditures	<u>289,827.51</u>	<u>-</u>	<u>289,827.51</u>
Excess of Revenues Over (Under) Expenditures	<u>7,717.89</u>	<u>511.42</u>	<u>8,229.31</u>
 <u>Other Financing Sources (Uses)</u>			
Operating Transfers In	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	<u>7,717.89</u>	<u>511.42</u>	<u>8,229.31</u>
Fund Surplus at Beginning of Year	<u>59,238.04</u>	<u>6,051.63</u>	<u>65,289.67</u>
UNDESIGNATED FUND SURPLUS AT YEAR END	<u>\$ 66,955.93</u>	<u>\$6,563.05</u>	<u>\$ 73,518.98</u>

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

HAMPTON BEACH VILLAGE DISTRICT
 Designated Fund Types - Ross Fund
 December 31, 1990

Designated Funds:

	<u>Ross Fund</u>	<u>Totals</u>
Balance December 31, 1989	\$671.00	\$671.00
Appropriated to Surplus	-	-
Interest	<u>36.45</u>	<u>36.45</u>
 BALANCE DESIGNATED FUNDS DECEMBER 31, 1990	 <u>\$707.45</u>	 <u>\$707.45</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, 1990

	<u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
<u>District Taxes</u>	<u>\$261,040.00</u>	<u>\$261,040.00</u>	<u>\$ -</u>
<u>Intergovernmental Revenues</u>			
Business Profit Tax	<u>796.00</u>	<u>796.00</u>	<u>-</u>
<u>Charges for Services</u>			
Rent of District Property	<u>17,500.00</u>	<u>30,428.00</u>	<u>12,928.00</u>
<u>Sale of District Property</u>			
Diesel Fuel	<u>1,800.00</u>	<u>2,489.24</u>	<u>689.24</u>
<u>Miscellaneous Revenues</u>			
Ashworth Fund	<u>200.00</u>	<u>200.00</u>	<u>-</u>
<u>Interest</u>	<u>-</u>	<u>2,592.16</u>	<u>2,592.16</u>
Fund Surplus Used To Reduce Tax Rate	<u>20,500.00</u>	<u>20,500.00</u>	<u>-</u>
TOTALS	<u>\$301,836.00</u>	<u>\$318,045.40</u>	<u>\$16,209.40</u>

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

HAMPTON BEACH VILLAGE DISTRICT
 Schedule of Budgeted and Actual Appropriation
 For The Year Ended December 31, 1990

<u>General Government:</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Sign Maintenance	\$ 600.00	\$ -	(\$ 600.00)
Ballot	800.00	539.19	(260.81)
Office Salaries and Expense	2,775.00	2,775.00	-
Sundries	-	-	-
General Expense	6,000.00	5,624.26	(375.74)
Miscellaneous	-	-	-
Garage Maintenance	2,000.00	1,660.23	(339.77)
Garage Attendant	<u>6,500.00</u>	<u>4,468.03</u>	<u>(2,031.97)</u>
Total	<u>18,675.00</u>	<u>15,066.71</u>	<u>(3,608.29)</u>
<u>Public Safety:</u>			
Fire Equipment	14,300.00	9,815.95	(4,484.05)
Station Maintenance	17,526.00	25,649.17	8,123.17
Truck Repair	13,600.00	11,605.03	(1,994.97)
Gasoline	4,385.00	3,883.49	(501.51)
Communications	2,800.00	1,640.20	(1,159.80)
Utilities and Supplies	12,400.00	12,502.02	102.02
Insurance	<u>17,000.00</u>	<u>15,742.00</u>	<u>(1,258.00)</u>
Total	<u>82,011.00</u>	<u>80,837.86</u>	<u>(1,173.14)</u>
<u>Culture, Recreation, and Advertising:</u>			
Advertising	120,000.00	116,534.81	(3,465.19)
Band	44,000.00	44,000.00	-
Children's Day	2,500.00	2,500.00	-
Fireworks	21,000.00	20,533.32	(466.68)
Playground Salaries	10,000.00	9,086.77	(913.23)
Playground Maintenance	3,500.00	1,268.04	(2,231.96)
Memorial Service	<u>150.00</u>	<u>-</u>	<u>(150.00)</u>
Total	<u>201,150.00</u>	<u>193,922.94</u>	<u>(7,227.06)</u>
TOTALS	<u>\$301,836.00</u>	<u>\$289,827.51</u>	<u>(\$12,008.49)</u>

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

HAMPTON BEACH VILLAGE DISTRICT
Statement of Cash Flow
General Fund
December 31, 1990

SOURCES OF CASH

Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	\$ 7,717.89
(Increase) Decrease in Current Assets:	
Accounts Receivable	8,095.30
Increase (Decrease) in Current Liabilities:	
Accounts Payable	<u>942.60</u>
 INCREASE (DECREASE) IN CASH	 <u>\$16,755.79</u>

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

HAMPTON BEACH VILLAGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

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 assets 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.

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	<u>\$707.45</u>
-----------	-----------------

HAMPTON BEACH VILLAGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

2. CAPITAL PROJECTS FUNDS

Capital projects 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, 1990, amounted to \$511.42.

3. PARKING INCOME

During the summer of 1990, the precinct entered into various lease contracts for parking in the precinct garage. Thirty spaces were leased for the season at \$300 each with the remaining spaces being leased on a daily basis.

TOWN OF HAMPTON
NEW HAMPSHIRE

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 1990

TOWN OF HAMPTON

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Hampton as of and for the year ended December 31, 1990, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hampton as of December 31, 1990, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1990, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

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

*Town of Hampton
Independent Auditor's Report on Financial Presentation*

financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

January 31, 1991

*Olczak & Sander
Professional Association*

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

EXHIBIT A
TOWN OF HAMPTON
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1990

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$1,329,109	\$473,259	\$181,075
Investments			
<u>Receivables (Net of</u>			
<u>Allowance for Uncollected)</u>			
Interest			
Taxes	5,252,838		
Accounts	114,056		
Intergovernmental			
Interfund Receivable	1,137,168		6,350
Welfare and Elderly Tax Liens	18,526		
Mortgage Notes Receivable (Net of Allowance for Uncollected)			
Prepaid Items	1,106		
<u>Other Debits</u>			
Amount to Be Provided for			
Retirement of General Long-Term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$7,852,803</u>	<u>\$473,259</u>	<u>\$187,425</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 313,070	\$ 10,210	\$ 26,771
Contracts Payable			34,067
Retainage Payable			66,489
Intergovernmental Payable	4,999,210		
Interfund Payable	500,000	1,420	1,188
Escrow and Performance Deposits			
Deferred Revenue	6,300		
Tax Anticipation Note Payable	2,000,000		
General Obligation Debt Payable			
Compensated Absences Payable			
Total Liabilities	<u>7,818,580</u>	<u>11,630</u>	<u>128,515</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Endowments			
Reserved for Encumbrances	110,620		5,090
Reserved for Special Purposes	18,526	350,000	627,809
<u>Unreserved</u>			
Designated for Special Purposes		111,629	
Undesignated (Deficit)	(94,923)		(573,989)
Total Equity	<u>34,223</u>	<u>461,629</u>	<u>58,910</u>
TOTAL LIABILITIES AND EQUITY	<u>\$7,852,803</u>	<u>\$473,259</u>	<u>\$187,425</u>

Fiduciary Fund Types Trust and Agency	Account Group General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1990	December 31, 1989
\$ 2,778,428	\$	\$ 4,761,871	\$ 7,160,442
9,475,703		9,475,703	8,956,953
321,985		321,985	295,694
		5,252,838	5,806,492
		114,056	72,951
			1,109
500,000		1,643,518	140,837
		18,526	18,564
1,739,484		1,739,484	1,736,129
		1,106	
	<u>8,439,354</u>	<u>8,439,354</u>	<u>8,996,355</u>
<u>\$14,815,600</u>	<u>\$8,439,354</u>	<u>\$31,768,441</u>	<u>\$33,185,526</u>
\$ 4,281	\$	\$ 354,332	\$ 109,441
		34,067	77,679
		66,489	142,787
6,613		5,005,823	4,246,577
1,140,910		1,643,518	140,837
105,593		105,593	46,500
		6,300	6,100
		2,000,000	4,000,000
	8,095,000	8,095,000	8,210,000
	<u>344,354</u>	<u>344,354</u>	<u>786,355</u>
<u>1,257,397</u>	<u>8,439,354</u>	<u>17,655,476</u>	<u>17,766,276</u>
13,058,203		13,058,203	12,648,877
		115,710	1,287,587
500,000		1,496,335	1,616,444
		111,629	102,853
		(668,912)	(236,511)
<u>13,558,203</u>		<u>14,112,965</u>	<u>15,419,250</u>
<u>\$14,815,600</u>	<u>\$8,439,354</u>	<u>\$31,768,441</u>	<u>\$33,185,526</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF HAMPTON

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1990

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Revenues			
Taxes	\$19,758,265	\$	\$
Licenses and Permits	1,229,036		
Intergovernmental	1,052,869		
Charges for Services	875,338	241,064	
Miscellaneous	544,788	63,247	
Other Financing Sources			
Operating Transfers In	2,080,179	446,028	
Proceeds of Long-Term Debt	500,000		
Total Revenues and			
Other Financing Sources	26,040,475	750,339	
Expenditures			
Current			
General Government	4,582,927	36,866	
Public Safety	4,453,227		
Highways, Streets, Bridges	2,381,484		
Sanitation	305,273		
Health	133,204		
Welfare	77,390		
Culture and Recreation	205,283	378,983	
Capital Outlay	244,455		734,775
Debt Service			
Principal	615,000		
Interest	1,349,951		
Other Financing Uses			
Operating Transfers Out	12,561,988	227,360	718,259
Total Expenditures and			
Other Financing Uses	26,910,182	643,209	1,453,034
Excess (Deficiency) of Revenues and			
Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	(869,707)	107,130	(1,453,034)
Fund Balances - January 1 (As Restated)	903,764	354,665	1,511,944
Residual Equity Transfers	166	(166)	
Fund Balances - December 31	\$ 34,223	\$461,629	\$ 58,910

<u>Fiduciary</u> <u>Fund Type</u> <u>Expendable</u> <u>Trust</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>December 31,</u>	<u>December 31,</u>
	<u>1990</u>	<u>1989</u>
\$	\$19,758,265	\$18,721,180
	1,229,036	1,258,249
	1,052,869	545,602
	1,116,402	771,468
	608,035	492,179
500,000	3,026,207	2,198,936
<u>500,000</u>	<u>500,000</u>	
<u>500,000</u>	<u>27,290,814</u>	<u>23,987,614</u>
	4,619,793	2,504,490
	4,453,227	4,058,752
	2,381,484	2,352,107
	305,273	337,388
	133,204	128,512
	77,390	42,256
	584,266	544,243
	979,230	1,220,099
	615,000	615,000
	1,349,951	1,308,158
<u>500,000</u>	<u>13,507,607</u>	<u>11,160,105</u>
<u>500,000</u>	<u>29,006,425</u>	<u>24,271,110</u>
500,000	(1,715,611)	(283,496)
	2,770,373	3,053,869
<u>\$500,000</u>	<u>\$ 1,054,762</u>	<u>\$ 2,770,373</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF HAMPTON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1990

	General Fund		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues			
Taxes	\$19,555,516	\$19,758,265	\$ 202,749
Licenses and Permits	1,164,000	1,229,036	65,036
Intergovernmental	1,046,448	1,052,869	6,421
Charges for Services	921,297	875,338	(45,959)
Miscellaneous	270,000	544,788	274,788
Other Financing Sources			
Operating Transfers In	2,143,259	2,080,179	(63,080)
Proceeds of Long-Term Debt	<u>500,000</u>	<u>500,000</u>	
Total Revenues and Other Financing Sources	<u>25,600,520</u>	<u>26,040,475</u>	<u>439,955</u>
Expenditures			
Current			
General Government	3,411,673	4,582,927	(1,171,254)
Public Safety	4,503,404	4,453,227	50,177
Highways, Streets, Bridges	2,506,625	2,381,484	125,141
Sanitation	429,620	305,273	124,347
Health	135,009	133,204	1,805
Welfare	52,000	77,390	(25,390)
Culture and Recreation	213,780	205,283	8,497
Capital Outlay	253,745	244,455	9,290
Debt Service			
Principal	615,000	615,000	
Interest	1,463,920	1,349,951	113,969
Other Financing Uses			
Operating Transfers Out	<u>12,544,542</u>	<u>12,561,988</u>	(17,446)
Total Expenditures and Other Financing Uses	<u>26,129,318</u>	<u>26,910,182</u>	(780,864)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	(528,798)	(869,707)	(340,909)
Fund Balances - January 1 (As Restated)	903,764	903,764	
Residual Equity Transfers		<u>166</u>	<u>166</u>
Fund Balances - December 31	<u>\$ 374,966</u>	<u>\$ 34,223</u>	<u>(\$ 340,743)</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$19,555,516	\$19,758,265	\$ 202,749
			1,164,000	1,229,036	65,036
			1,046,448	1,052,869	6,421
225,000	241,064	16,064	1,146,297	1,116,402	(29,895)
	63,247	63,247	270,000	608,035	338,035
428,582	446,028	17,446	2,571,841	2,526,207	(45,634)
			500,000	500,000	
<u>653,582</u>	<u>750,339</u>	<u>96,757</u>	<u>26,254,102</u>	<u>26,790,814</u>	<u>536,712</u>
36,800	36,866	(66)	3,448,473	4,619,793	(1,171,320)
			4,503,404	4,453,227	50,177
			2,506,625	2,381,484	125,141
			429,620	305,273	124,347
			135,009	133,204	1,805
			52,000	77,390	(25,390)
391,782	378,983	12,799	605,562	584,266	21,296
			253,745	244,455	9,290
			615,000	615,000	
			1,463,920	1,349,951	113,969
<u>225,000</u>	<u>227,360</u>	<u>(2,360)</u>	<u>12,769,542</u>	<u>12,789,348</u>	<u>(19,806)</u>
<u>653,582</u>	<u>643,209</u>	<u>10,373</u>	<u>26,782,900</u>	<u>27,553,391</u>	<u>(770,491)</u>
	107,130	107,130	(528,798)	(762,577)	(233,779)
354,665	354,665		1,258,429	1,258,429	
	(166)	(166)			
<u>\$354,665</u>	<u>\$461,629</u>	<u>\$106,964</u>	<u>\$ 729,631</u>	<u>\$ 495,852</u>	<u>(\$ 233,779)</u>

he notes to the financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF HAMPTON
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1990

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only) December 31, 1989</u>
<u>Operating Revenues</u>		
New Funds	\$ 452,480	\$ 676,470
Interest	1,136,973	1,146,877
Capital Gains	<u>14,063</u>	<u> </u>
<u>Total Operating Revenues</u>	1,603,516	1,823,347
<u>Operating Expenses</u>		
Administration	<u>15,362</u>	<u>14,451</u>
<u>Operating Income</u>	1,588,154	1,808,896
<u>Nonoperating Expenses</u>		
Other	(44,268)	<u> </u>
<u>Income Before Operating Transfers</u>	<u>1,543,886</u>	<u>1,808,896</u>
<u>Operating Transfers</u>		
Transfers In		26,475
Transfers Out	(1,134,560)	(1,138,948)
<u>Total Operating Transfers</u>	(1,134,560)	(1,112,473)
<u>Net Income</u>	409,326	696,423
<u>Fund Balance - January 1</u>	<u>12,648,877</u>	<u>11,952,454</u>
<u>Fund Balance - December 31</u>	<u>\$13,058,203</u>	<u>\$12,648,877</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF HAMPTON
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1990

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Cash Received From Users and Mortgagees	\$ 405,257
Cash Paid to Agents	(17,528)
Cash Received From Interest	1,110,682
Cash Paid to Other Funds	(136,837)
<u>Net Cash Provided by Operating Activities</u>	<u>1,361,574</u>
<u>Cash Flows From Investing Activities</u>	
Proceeds From Sales of Investments	1,999,063
Purchase of Investments	(2,503,750)
<u>Net Cash Provided (Used) by Investing Activities</u>	<u>(504,687)</u>
<u>Net Increase In Cash</u>	<u>856,887</u>
<u>Cash - January 1</u>	<u>1,801,745</u>
<u>Cash - December 31</u>	<u>\$2,658,632</u>
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i> 	
<u>Net Income</u>	<u>\$ 409,326</u>
<u>Adjustments to Reconcile Net Income to Net</u>	
<u>Cash Provided (Used) by Operating Activities</u>	
Gain on Sales of Investments	(14,063)
<u>(Increase) Decrease in Receivables</u>	
Interest	(26,291)
Mortgage Notes	(148,123)
Increase (Decrease) in	
Allowance for Uncollected Accounts	144,768
Increase (Decrease) in Accounts Payable	(1,766)
Increase (Decrease) in Interfund Payable	<u>997,723</u>
<u>Total Adjustments</u>	<u>952,248</u>
<u>Net Cash Provided (Used) by Operations</u>	<u>\$1,361,574</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Hampton, New Hampshire was incorporated in 1639 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Hampton includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

The following organizations are not part of the Town and are excluded from the accompanying financial report:

Hampton School District
Hampton Waterworks Company
Hampton Beach Village District

B. Basis of Presentation

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/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account group are used by the Town:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

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 Lane Memorial Library, Conservation Commission, Conservation Commission Land Accumulation, Cemetery Trustees, Parking Lots, 350th Anniversary Committee, and History Book Committee 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 FUND TYPES

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

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 Bonds Funds are shown in this fund type.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

General Fixed Assets Account Group - 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 most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and,

NOTES TO THE FINANCIAL STATEMENTS

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accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. *Basis of Accounting*

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

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The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

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. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds, except the 350th Anniversary Committee and the History Book Committee Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

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

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$609,407
Transfer of Interest From Capital Project Fund	(718,259)
Beginning Fund Balance -	
Reserved for Encumbrances	<u>637,650</u>
Total Use of Beginning Fund Balance	<u>\$528,798</u>

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

E. *Assets, Liabilities and Fund Equity*

1. *Cash and Equivalents*

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, 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.

2. *Investments*

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

3. *Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, \$469,078 has been reserved to reflect those accounts known to be in bankruptcy or for which abatements are being granted in 1991.

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 all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period

NOTES TO THE FINANCIAL STATEMENTS

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of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Various service charges (ambulance, police, sludge, etc.) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 29% and 65% of the amount billed for 1990 and 1989, respectively, and 100% of amounts billed for 1988 or prior years.

4. *Interfund Receivables and Payables*

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. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

5. *Long-Term Liabilities*

All governmental funds and expendable trust 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.

NOTES TO THE FINANCIAL STATEMENTS

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General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vacation benefits is recognized when payments are made to employees. A long-term liability of \$344,354 of accrued vacation and sick leave benefits at December 31, 1990, has been recorded in the General Long-Term Debt Group of Accounts, representing the Town's commitment to fund such costs from future operations.

6. *Fund Equity*

Reserved Fund Balance

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

Designated Fund Balance

Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

F. *Vacation and Sick Pay*

Employees may accumulate sick leave at a rate of 1 day per month with maximum accumulations as determined by the employing department. The Town will pay to employees voluntarily separating from service after five years an amount equal to twenty-five percent of their accumulated sick leave. Also, the Town will pay to retiring employees an amount equal to seventy-five percent of their accumulated sick leave. Vacation is granted in varying amounts based on length of service. Value of sick leave is \$847,478 and vacation leave is \$132,485 at December 31, 1990.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. *Deficit Fund Balances*

The General Fund is in an unreserved fund deficit at December 31, 1990 in the amount of \$94,923, which arises primarily from the excessive amount

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

of tax abatements granted in 1990 and early 1991, and the taxes receivable being reserved due to bankruptcies.

There is a deficit of \$573,989 in the Capital Projects (Sewer System Improvements) Fund at December 31, 1990. Management hopes to eliminate this deficit with the 1991 appropriation of a portion of the interest earned on the bond proceeds which financed this project.

B. Excess of Expenditures Over Appropriations

As noted in Exhibit A-2, there is an excess of expenditures and encumbrances over appropriations and prior-year encumbrances in the amount of \$891,484. However, \$541,168 of this amount is caused by the payment of the court-ordered Public Service Company of New Hampshire settlement, and \$594,300 is caused by abatements and reservations of taxes receivable. These items are not considered operating expenditures. Therefore, in effect, there is a \$243,984 unexpended balance of budgetary appropriations.

NOTE 3 - ASSETS

A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is \$4,761,871 and the bank balance is \$4,780,790. Of the bank balance, \$1,152,450 was covered by Federal depository insurance, \$1,931,532 was collateralized with Federal securities, and \$1,696,808 was uninsured.

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

The Town's investments are categorized as follows at year end.

	<u>Carrying Amount</u>	<u>Market Value</u>
US Treasury Notes	\$2,496,641	\$2,550,940
US Government Obligations	<u>6,979,062</u>	<u>7,037,190</u>
<u>Total Investments</u>	<u>\$9,475,703</u>	<u>\$9,588,130</u>

B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

Interest of 12% is charged on property taxes unpaid after thirty days from the date of billing.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1990 was \$412,280 and expenditures amounted to \$1,006,580. The property taxes collected by the Town include taxes levied for the Hampton and Winnacunnet Cooperative School Districts, Rockingham County and Hampton Beach Village District, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

C. *Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1990 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$1,137,168	\$500,000
<u>Special Revenue Fund</u>		
Cemetery Trustees Fund		1,420
<u>Capital Projects Fund</u>		
Sewer System Improvements Fund	6,350	1,188
<u>Trust Funds</u>		
Capital Reserve Fund	500,000	
Nonexpendable Funds		1,134,560
<u>Agency Fund</u>		
Developers Performance Bonds Fund	_____	_____ 6,350
<u>Totals</u>	<u>\$1,643,518</u>	<u>\$1,643,518</u>

D. *Mortgages Receivable \$1,884,252*

Mortgages receivable totaling \$1,884,252 represent loans being administered by the First National Bank of Portsmouth at December 31, 1990, in accordance with legislation enacted effective March 15, 1983, covering the sale of former leased lands within the Town of Hampton. This amount is shown on the balance sheet net of an allowance for uncollected accounts in the amount of \$144,768.

Interest earned on investments amounted to \$1,143,002, less bank management fees of \$15,361, for a net transfer to the General Fund of \$1,127,641 in 1990.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

The Town has recorded \$4,999,210 as an intergovernmental payable which represents the balance of the school district's assessment (\$4,935,064) due to be paid to the Hampton and Winnacunnet Cooperative School Districts during the six-month period ending June 30, 1991, and the balance of employee benefits and withholdings (\$64,146) paid to state agencies in January 1991.

B. Defined Benefit Pension Plan

The Town of Hampton participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1990 was \$4,877,828; the Town's total payroll was \$5,636,390.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees other than police and fire personnel are required by State Statute to contribute 5.0% 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, 1985. These contributions represented 6.23% for police, 8.13% for firemen, and 2.48% for all other employees through June 30, 1990. From July 1, 1990, the Town's contribution rates were 6.82% for police, 8.40% for firemen and 2.20% for all other employees. The contribution requirements for the year ended December 31, 1990 were \$629,201, which consisted of \$261,316 from the Town and \$367,885 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 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, 1989 for the system as a whole, determined

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) were at \$1,114,621,243. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 32 of the above-referenced Annual Report.

The Town also participates in the I.C.M.A. Retirement Trust for the Town Manager. The Town's contributions for the year ended December 31, 1990 were 3.15% of the Manager's salary.

C. Long-Term Debt

1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1990.

General Obligation Debt Payable, January 1, 1990	\$8,210,000
New Debt Incurred	500,000
General Obligation Debt Retired	(<u>615,000</u>)
General Obligation Debt Payable, December 31, 1990	<u>\$8,095,000</u>

General obligation debt payable at December 31, 1990 is comprised of the following individual issues:

\$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%	\$ 525,000
\$790,000 Library Building Bonds due in annual installments of \$80,000 through 1991 and \$75,000 through 1993; interest varying from 5.70% to 9.10%	230,000
\$800,000 1985 Sewer Bonds - Brown Avenue Interceptor due in annual installments of \$40,000 through 2005; interest varying from 8.90% to 9.10%	600,000
\$7,800,000 1986 Sewer Construction Bonds due in annual installments of \$390,000 through 2006; interest varying from 8.00% to 8.125%	6,240,000

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

\$500,000 1990 Public Service Settlement Note due in 1991; interest at 7.25% (This issue is actually a one-year tax anticipation note due in September 1991. It is being reported as long-term debt to match the intent of the 1990 Town Meeting which was to have this amount raised in 1991.)	<u>500,000</u>
Total	<u>\$8,095,000</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1990, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

Fiscal Year Ending December 31,	General Obligation Debt		
	Principal	Interest	Total
1991	\$1,060,000	\$ 627,475	\$ 1,687,475
1992	555,000	546,130	1,101,130
1993	555,000	501,321	1,056,321
1994	480,000	456,359	936,359
1995	480,000	418,225	898,225
1996-2006	<u>4,965,000</u>	<u>1,889,831</u>	<u>6,854,831</u>
Totals	<u>\$8,095,000</u>	<u>\$4,439,341</u>	<u>\$12,534,341</u>

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

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1990, the Town of Hampton is using an equalized value of \$1,374,367,647 and a legal debt margin of \$24,051,434.

2. *Compensated Absences*

The Town has recognized \$344,354 as an accrued liability for compensated absences which is reflected in the General Long-term Debt Account Group.

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

<u>Total Long-Term Debt</u>	
General Obligation	\$8,095,000
Compensated Absences Payable	<u>344,354</u>
<u>Total</u>	<u>\$8,439,354</u>

D. Bonds or Notes Authorized - Unissued

Article 4 of the 1972 Town Meeting approved an appropriation for a secondary sewage treatment facility, including bonds or notes authorized not to exceed \$38,000.

NOTE 5 - FUND EQUITY

Reserved for Encumbrances

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals \$110,620.

The Capital Project Fund reserve for encumbrances is \$5,090.

Reserved for Special Purposes

The \$1,496,335 of fund balances reserved for special purposes represents \$500,000 of Capital Reserve Funds legally reserved for specific future purposes, \$627,809 of the Capital Projects Fund representing interest earned on the temporary investment of bond proceeds reserved for appropriation in 1991, \$350,000 of the Conservation Commission Land Accumulation Fund reserved for future land acquisition, and \$18,526 of the General Fund reserved for elderly and welfare liens.

Reserved for Endowments

The \$13,058,203 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Designated for Special Purposes

The \$111,629 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years for the purposes of the individual funds.

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 and Expendable Trust Funds at December 31, 1990 are detailed as follows:

TOWN OF HAMPTON

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Real Estate Trust	\$12,961,179	\$
Cemetery	77,711	5,894
Town Needy	3,781	1
Library	<u>9,636</u>	<u>1</u>
<u>Total Nonexpendable</u>	<u>\$13,052,307</u>	<u>\$5,896</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Landfill Closure	<u>\$ 500,000</u>	
<u>Total All Trust Funds</u>	<u>\$13,558,203</u>	

NOTE 6 - LITIGATION

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

NOTE 7 - RESTATEMENT OF BEGINNING FUND BALANCE - LANE MEMORIAL LIBRARY

The fund balance of the Lane Memorial Library at December 31, 1989 has been restated to include the Dorothy Little Room Account.

Fund Balance, December 31, 1989, As Previously Reported	\$70,930
Adjustment to Record Balance in Dorothy Little Room Account	<u>3,278</u>
Fund Balance, December 31, 1989, As Restated	<u>\$74,208</u>

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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, 1990

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	Over (Under) Budget
<u>Taxes</u>			
Property	\$19,350,516	\$19,370,509	\$ 19,993
Land Use Change	5,000		(5,000)
Interest and Penalties on Taxes	200,000	387,756	187,756
Total Taxes	<u>19,555,516</u>	<u>19,758,265</u>	<u>202,749</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	1,150,000	1,167,453	17,453
Dog Licenses	2,000	1,802	(198)
Business Licenses, Permits and Fees	12,000	59,781	47,781
Total Licenses and Permits	<u>1,164,000</u>	<u>1,229,036</u>	<u>65,036</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	122,372	122,372	
Business Profits Tax	230,045	230,045	
Highway Block Grant	144,778	141,197	(3,581)
Railroad Tax	16	18	2
State Aid to Water Pollution Projects	549,237	549,237	
Recycling Grant		10,000	10,000
Total Intergovernmental Revenues	<u>1,046,448</u>	<u>1,052,869</u>	<u>6,421</u>
<u>Charges for Services</u>			
Income From Departments	485,000	427,593	(57,407)
Rent of Town Property	18,766	28,830	10,064
Parking Lots	35,000	35,500	500
Town of Rye Sewer Agreement	382,531	383,415	884
Total Charges for Services	<u>921,297</u>	<u>875,338</u>	<u>(45,959)</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	200,000	407,099	207,099
Sale of Town Property	5,000	11,061	6,061
District Court Fines	65,000	69,370	4,370
Franchise Fees		29,432	29,432
Closing Costs		3,500	3,500
Other		24,326	24,326
Total Miscellaneous Revenues	<u>270,000</u>	<u>544,788</u>	<u>274,788</u>

EXHIBIT A-1 (Continued)
TOWN OF HAMPTON
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1990

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Proceeds of General Long-Term Debt</u>	500,000	500,000	
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
<u>Special Revenue Funds</u>			
Cemetery Trustees Fund		1,806	1,806
Parking Lots Fund	225,000	225,554	554
<u>Trust Fund</u>			
Nonexpendable Trust Funds	<u>1,200,000</u>	<u>1,134,560</u>	(65,440)
Total Other Financing Sources	<u>1,925,000</u>	<u>1,861,920</u>	(63,080)
<u>Residual Equity Transfer in</u>			
<u>History Book Committee Fund</u>	<u> </u>	<u>166</u>	<u>166</u>
<u>Total Revenues and Other Financing Sources</u>	<u>24,882,261</u>	<u>\$25,322,382</u>	<u>\$440,121</u>
<u>Unreserved Fund Balance</u>			
<u>Used to Reduce Tax Rate</u>	<u>609,407</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$25,491,668</u>		

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-2
TOWN OF HAMPTON
General Fund

Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1990

	<u>Encumbered</u> <u>From 1989</u>	<u>Appropriations</u> <u>1990</u>
<u>Current</u>		
<u>General Government</u>		
Town Officers' Salaries	\$	\$ 15,250
Town Officers' Expenses		409,184
Election and Registration Expenses		15,500
General Government Buildings		48,260
Reappraisal of Property		120,346
Planning and Zoning		36,464
Legal Expenses	37,730	100,000
FICA, Retirement and Pension Contributions		267,559
Insurance		920,687
Unemployment Compensation		10,000
Public Service Settlement	518,413	500,000
Overlay		412,280
Total General Government	556,143	2,855,530
<u>Public Safety</u>		
Police Department		2,292,617
Fire Department		1,879,487
Civil Defense		500
Building Inspection		94,552
Hydrant Rental		220,248
Lifeguards		16,000
Total Public Safety	_____	4,503,404
<u>Highways, Streets, Bridges</u>		
Town Maintenance		2,292,849
Street Lighting		153,876
Parking Lots		53,900
Care of Trees		6,000
Total Highways, Streets, Bridges	_____	2,506,625
<u>Sanitation</u>		
Solid Waste Disposal		273,380
Recycling	1,240	155,000
Total Sanitation	1,240	428,380
<u>Health</u>		
Public Agencies		47,857
Ambulances		38,060
Mosquito Control		26,739
Animal Control		22,353
Total Health	_____	135,009
<u>Welfare</u>		
General Assistance	_____	52,000

Expenditures Net of Refunds	Encumbered To 1991	(Over) Under Budget
\$ 15,250	\$	\$
447,655		(38,471)
12,508		2,992
70,733		(22,473)
115,735		4,611
38,384		(1,920)
137,810		(80)
253,764		13,795
923,329		(2,642)
1,598		8,402
1,559,581		(541,168)
<u>1,006,580</u>		(594,300)
<u>4,582,927</u>		(1,171,254)
2,277,818	974	13,825
1,858,725		20,762
260		240
105,990		(11,438)
194,833		25,415
<u>15,601</u>		<u>399</u>
<u>4,453,227</u>	<u>974</u>	<u>49,203</u>
2,184,236		108,613
145,413		8,463
49,767		4,133
<u>2,068</u>		<u>3,932</u>
<u>2,381,484</u>		<u>125,141</u>
258,449		14,931
<u>46,824</u>	<u>109,416</u>	
<u>305,273</u>	<u>109,416</u>	<u>14,931</u>
54,457		(6,600)
30,584		7,476
24,484		2,255
<u>23,679</u>		(1,326)
<u>133,204</u>		<u>1,805</u>
<u>77,390</u>		(25,390)

EXHIBIT A-2 (Continued)

TOWN OF HAMPTON

General Fund

Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1990

	Encumbered From 1989	Appropriations 1990
<u>Current (Continued)</u>		
<u>Culture and Recreation</u>		
Parks and Recreation	2,100	195,980
Patriotic Purposes		1,200
Other Organizations		14,500
Total Culture and Recreation	<u>2,100</u>	<u>211,680</u>
<u>Capital Outlay</u>		
Closure Plan	78,167	
Sweeper		75,000
Recreation Utility Tractor		12,760
Rechassis Ambulance		40,000
District Court Renovations		12,000
Fire Department Recorder		22,000
Mosquito Control Pickup		11,000
High Street Cemetery Design		1,800
Bound Rock Survey		1,000
Miscellaneous		18
Total Capital Outlay	<u>78,167</u>	<u>175,578</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		615,000
Interest Expense - Long-Term Debt		638,920
Interest Expense - Tax Anticipation Notes		825,000
Total Debt Service		<u>2,078,920</u>
<u>Other Financing Uses</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Funds</u>		
Lane Memorial Library Fund		287,902
Conservation Commission Fund		3,880
Conservation Land Accumulation Fund		100,000
Cemetery Trustees Fund		36,800
<u>Expendable Trust Fund</u>		
Capital Reserve Fund		500,000
<u>Intergovernmental Transfers</u>		
School District Assessment		10,204,432
County Tax Assessment		1,150,488
Precinct Tax Assessment		261,040
Total Operating Transfers Out		<u>12,544,542</u>
<u>Total Appropriations, Expenditures and Other Financing Uses</u>	<u>\$637,650</u>	<u>\$25,491,668</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1991</u>	<u>(Over) Under Budget</u>
192,160		5,920
1,200		
<u>11,923</u>	<u> </u>	<u>2,577</u>
<u>205,283</u>	<u> </u>	<u>8,497</u>
78,420		(253)
69,129		5,871
10,175		2,585
40,383		(383)
11,619		381
21,159		841
11,000		
1,800		
770	230	
<u>244,455</u>	<u>230</u>	<u>18</u> <u>9,060</u>
615,000		
638,882		38
<u>711,069</u>	<u> </u>	<u>113,931</u>
<u>1,964,951</u>	<u> </u>	<u>113,969</u>
306,768		(18,866)
3,880		
100,000		
35,380		1,420
500,000		
10,204,432		
1,150,488		
261,040		
<u>12,561,988</u>	<u> </u>	<u>(17,446)</u>
<u>\$26,910,182</u>	<u>\$110,620</u>	<u>(\$ 891,484)</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
TOWN OF HAMPTON
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1990

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$247,550	
<u>Transfer of Interest From Capital Project Fund</u>	718,259	
<u>Deductions</u>		
Unreserved Fund Balance Used to Reduce the 1990 Tax Rate	<u>609,407</u>	\$356,402
<u>Additions</u>		
<u>1990 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$440,121	
Overdraft of Appropriations (Exhibit A-2)	(<u>891,484</u>)	
1990 Budget Deficit	(\$451,363)	
Decrease in Reserve for Special Purposes	<u>38</u>	
Total Additions		(<u>451,325</u>)
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		(<u>\$ 94,923</u>)

The notes to the financial statements are an integral part of this statement.

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EXHIBIT B-1
TOWN OF HAMPTON
Special Revenue Funds
Combining Balance Sheet
December 31, 1990

<u>ASSETS</u>	<u>Lane Memorial Library</u>	<u>Cemetery Trustees</u>	<u>Parking Lots</u>
Cash and Equivalents	\$82,633	\$30,734	\$532
Interfund Receivable	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$82,633</u>	<u>\$30,734</u>	<u>\$532</u>
 <u>LIABILITIES AND EQUITY</u> 			
<u>Liabilities</u>			
Accounts Payable	\$10,210	\$	\$
Interfund Payable		<u>1,420</u>	<u> </u>
Total Liabilities	<u>10,210</u>	<u>1,420</u>	<u> </u>
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Special Purposes			
<u>Unreserved</u>			
Designated for Special Purposes	<u>72,423</u>	<u>29,314</u>	<u>532</u>
Total Equity	<u>72,423</u>	<u>29,314</u>	<u>532</u>
TOTAL LIABILITIES AND EQUITY	<u>\$82,633</u>	<u>\$30,734</u>	<u>\$532</u>

<u>Conservation Commission</u>	<u>Conservation Commission Land Accumulation</u>	<u>350th Anniversary Committee</u>	<u>Totals</u>	
			<u>December 31, 1990</u>	<u>December 31, 1989</u>
<u>\$7,967</u>	<u>\$350,000</u>	<u>\$1,393</u>	<u>\$473,259</u>	<u>\$355,110</u> <u>4,000</u>
<u>\$7,967</u>	<u>\$350,000</u>	<u>\$1,393</u>	<u>\$473,259</u>	<u>\$359,110</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 10,210</u> <u>1,420</u>	<u>\$ 4,645</u> <u>4,645</u>
	<u>350,000</u>		<u>350,000</u>	<u>251,812</u>
<u>7,967</u> <u>7,967</u>	<u>350,000</u>	<u>1,393</u> <u>1,393</u>	<u>111,629</u> <u>461,629</u>	<u>102,653</u> <u>354,465</u>
<u>\$7,967</u>	<u>\$350,000</u>	<u>\$1,393</u>	<u>\$473,259</u>	<u>\$359,110</u>

The notes to the financial statements are an integral part of this statement.

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, 1990

	<u>Lane Memorial Library</u>	<u>Cemetery Trustees</u>	<u>Parking Lots</u>
<u>Revenues</u>			
Charges for Services	\$ 14,714	\$ 920	\$225,430
Miscellaneous	23,352	14,956	278
<u>Other Financing Sources</u>			
Operating Transfers In	<u>306,768</u>	<u>35,380</u>	<u> </u>
<u>Total Revenues and Other Financing Sources</u>	<u>344,834</u>	<u>51,256</u>	<u>225,708</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government		36,697	144
Culture and Recreation	346,619		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u> </u>	<u>1,806</u>	<u>225,554</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>346,619</u>	<u>38,503</u>	<u>225,698</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(1,785)	12,753	10
<u>Fund Balances - January 1 (As Restated)</u>	74,208	16,561	522
<u>Residual Equity Transfer Out</u>	<u> </u>	<u> </u>	<u> </u>
<u>Fund Balances - December 31</u>	<u>\$ 72,423</u>	<u>\$29,314</u>	<u>\$ 532</u>

<u>Conservation Commission</u>	<u>Conservation Commission Land Accumulation</u>	<u>350th Anniversary Committee</u>	<u>History Book Committee</u>	<u>Totals</u>	
				<u>December 31, 1990</u>	<u>December 31, 1989</u>
\$ 2,256	\$ 22,337	\$ 68	\$	\$241,064 63,247	\$290,323 50,050
<u>3,880</u>	<u>100,000</u>	_____	_____	<u>446,028</u>	<u>556,604</u>
<u>6,136</u>	<u>122,337</u>	<u>68</u>	_____	<u>750,339</u>	<u>896,977</u>
7,117	24,149	25	1,098	36,866 378,983	27,785 336,611
_____	_____	_____	_____	<u>227,360</u>	<u>337,678</u>
<u>7,117</u>	<u>24,149</u>	<u>25</u>	<u>1,098</u>	<u>643,209</u>	<u>702,074</u>
(981)	98,188	43	(1,098)	107,130	194,903
8,948	251,812	1,350	1,264	354,665	159,762
_____	_____	_____	(166)	(166)	_____
<u>\$7,967</u>	<u>\$350,000</u>	<u>\$1,393</u>	<u>\$ -0-</u>	<u>\$461,629</u>	<u>\$354,665</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-3
TOWN OF HAMPTON
Special Revenue Fund - Lane Memorial Library Operating Account
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

<u>Revenues</u>		
<u>Miscellaneous</u>		
Interest Income	\$ 911	
Donations	111	
Other	101	
<u>Other Financing Sources</u>		
<u>Operating Transfers In</u>		
General Fund	<u>306,768</u>	
<u>Total Revenues and</u>		
<u>Other Financing Sources</u>		\$307,891
<u>Expenditures</u>		
<u>Current</u>		
<u>Culture and Recreation</u>		
Salaries and Benefits	\$210,413	
Books, Periodicals and Programs	55,245	
Operations and Maintenance of Facilities	45,002	
Capital Acquisitions and Improvements	809	
Miscellaneous	<u>1,685</u>	
<u>Total Expenditures</u>		<u>313,154</u>
<u>Excess (Deficiency) of Revenues and Other</u>		
<u>Financing Sources Over (Under) Expenditures</u>		(5,263)
<u>Fund Balance - January 1</u>		(<u>3,068</u>)
<u>Fund Balance - December 31</u>		(\$ <u>8,331</u>)

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-4
TOWN OF HAMPTON
Special Revenue Fund - Lane Memorial Library Fines Account
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

Revenues

Charges for Services

Fines and Lost Books	\$ 6,773
Video	5,917
Copy Machine and Rental Income	2,024

Miscellaneous

Fund Raising	2,645
Sale of Books	1,368
Gifts	756
Computers	657
Interest	75
Other	<u>459</u>

Total Revenues 20,674

Expenditures

Current

Culture and Recreation

Books, Periodicals and Programs	<u>23,244</u>
---------------------------------	---------------

Excess (Deficiency) of Revenues

Over (Under) Expenditures (2,570)

Fund Balance - January 1 1,270

Fund Balance - December 31 (\$ 1,300)

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-5
TOWN OF HAMPTON
Special Revenue Fund - Lane Memorial Library Trustees Account
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

<u>Revenues</u>	
<u>Miscellaneous</u>	
Bequest	\$10,000
Interest Income	5,811
Other	<u>7</u>
<u>Total Revenues</u>	<u>\$15,818</u>
<u>Expenditures</u>	
<u>Current</u>	
<u>Culture and Recreation</u>	
Computer Telephone Line	\$ 2,954
Equipment	2,882
Bar Coding	1,318
Travel	312
Miscellaneous	<u>526</u>
<u>Total Expenditures</u>	<u>7,992</u>
<u>Excess of Revenues Over Expenditures</u>	<u>7,826</u>
<u>Fund Balance - January 1</u>	<u>72,728</u>
<u>Fund Balance - December 31</u>	<u>\$80,554</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-6
TOWN OF HAMPTON

Special Revenue Fund - Lane Memorial Library - Dorothy Little Room Account
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

Revenues

Miscellaneous

Interest Income	\$ 449
Other	<u>2</u>

Total Revenues \$ 451

Expenditures

Current

Culture and Recreation

Furniture and Fixtures	\$1,234
Maintenance and Repairs	<u>995</u>

Total Expenditures 2,229

Excess (Deficiency) of

Revenues Over (Under) Expenditures (1,778)

Fund Balance - January 1 (As Restated) 3,278

Fund Balance - December 31 \$1,500

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-7
TOWN OF HAMPTON
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest Income	\$2,256
<u>Other Financing Sources</u>	
<u>Operating Transfers In</u>	
General Fund	<u>3,880</u>
<u>Total Revenues and Other Financing Sources</u>	<u>\$6,136</u>
<u>Expenditures</u>	
<u>Current</u>	
<u>Culture and Recreation</u>	
<u>Conservation Commission</u>	
Land Appraisals	\$5,540
Legal	500
Dues	460
Tuition	420
Miscellaneous	<u>197</u>
<u>Total Expenditures</u>	<u>7,117</u>
<u>Excess (Deficiency) of Revenues and Other</u>	
<u>Financing Sources Over (Under) Expenditures</u>	(981)
<u>Fund Balance - January 1</u>	<u>8,948</u>
<u>Fund Balance - December 31</u>	<u>\$7,967</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-8
TOWN OF HAMPTON

Special Revenue Fund - Conservation Commission Land Acquisition
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest Income	\$ 22,337
<u>Other Financing Sources</u>	
<u>Operating Transfers In</u>	
General Fund	<u>100,000</u>
<u>Total Revenues and Other Financing Sources</u>	122,337
<u>Expenditures</u>	
<u>Current</u>	
<u>Conservation Commission</u>	
Land Purchase Option	<u>24,149</u>
<u>Excess of Revenues and Other</u>	
<u>Financing Sources Over Expenditures</u>	98,188
<u>Fund Balance - January 1</u>	<u>251,812</u>
<u>Fund Balance - December 31</u>	<u>\$350,000</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-9
TOWN OF HAMPTON
Special Revenue Fund - Cemetery Trustees
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

Revenues

Charges for Services

Deposit of Ashes	\$ 820
Grave Openings	100
<u>Miscellaneous</u>	
Sale of Cemetery Lots	13,375
Interest Income	1,548
Other	33

Other Financing Sources

Operating Transfers In

General Fund	<u>35,380</u>
--------------	---------------

Total Revenues and Other Financing Sources

\$51,256

Expenditures

Current

General Government

Wages and Employee Benefits	\$25,630
Contracted Labor	3,376
Insurance	2,802
Repairs and Maintenance	1,822
Utilities	1,317
Equipment, Tools and Supplies	1,253
Miscellaneous	497

Other Financing Uses

Operating Transfers Out

General Fund	<u>1,806</u>
--------------	--------------

Total Expenditures and Other Financing Uses

38,503

Excess of Revenues and Other Financing Sources

Over Expenditures and Other Financing Uses

12,753

Fund Balance - January 1

16,561

Fund Balance - December 31

\$29,314

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-10
 TOWN OF HAMPTON
 Special Revenue Fund - Parking Lots
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended December 31, 1990

<u>Revenues</u>	
<u>Charges for Services</u>	
Parking Income	\$225,430
<u>Miscellaneous</u>	
Interest Income	<u>278</u>
<u>Total Revenues</u>	<u>\$225,708</u>
<u>Expenditures</u>	
<u>General Government</u>	
Miscellaneous	\$ 144
<u>Other Financing Uses</u>	
<u>Operating Transfers Out</u>	
General Fund	<u>225,554</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>225,698</u>
<u>Excess of Revenues Over</u>	
<u>Expenditures and Other Financing Uses</u>	
	10
<u>Fund Balance - January 1</u>	<u>522</u>
<u>Fund Balance - December 31</u>	<u>\$ 532</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-11
TOWN OF HAMPTON
Special Revenue Fund - 350th Anniversary Committee
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest	\$ 68
<u>Expenditures</u>	
General Government	<u>25</u>
<u>Excess of Revenues Over Expenditures</u>	43
<u>Fund Balance - January 1</u>	<u>1,350</u>
<u>Fund Balance - December 31</u>	<u>\$1,393</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-12
TOWN OF HAMPTON

Special Revenue Fund - History Book Committee
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

<u>Revenues</u>	<u>\$ -0-</u>
<u>Expenditures</u>	
<u>Culture and Recreation</u>	
Books	585
Postage	<u>513</u>
<u>Total Expenditures</u>	1,098
<u>Fund Balance - January 1</u>	1,264
<u>Residual Equity Transfer Out - General Fund</u>	<u>166</u>
<u>Fund Balance - December 31</u>	<u>\$ -0-</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF HAMPTON
Trust and Agency Funds
Combining Balance Sheet
December 31, 1990

<u>ASSETS</u>	Trust Funds	
	<u>Expendable Capital Reserve</u>	<u>Nonexpendable</u>
Cash and Equivalents	\$ 6,563	\$ 2,658,632
Investments		9,475,703
<u>Receivables</u>		
Interest		321,985
Interfund Receivable	500,000	
Mortgage Notes Receivable (Net of Allowance for Uncollected)	_____	1,739,484
TOTAL ASSETS	\$506,563	\$14,195,804
<u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$	\$ 3,041
Intergovernmental Payable	6,563	
Interfund Payable		1,134,560
Escrow and Performance Deposits		
Total Liabilities	6,563	1,137,601
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved for Endowments		13,058,203
Reserved for Special Purposes	500,000	
Total Equity	500,000	13,058,203
TOTAL LIABILITIES AND EQUITY	\$506,563	\$14,195,804

<u>Agency Fund</u>	<u>Totals</u>	
	<u>December 31, 1990</u>	<u>December 31, 1989</u>
\$113,233	\$ 2,778,428	\$ 1,854,297
	9,475,703	8,956,953
	321,985	295,694
	500,000	
	<u>1,739,484</u>	<u>1,736,129</u>
<u>\$113,233</u>	<u>\$14,815,600</u>	<u>\$12,843,073</u>
\$ 1,240	\$ 4,281	\$ 4,807
50	6,613	6,052
6,350	1,140,910	136,837
<u>105,593</u>	<u>105,593</u>	<u>46,500</u>
<u>113,233</u>	<u>1,257,397</u>	<u>194,196</u>
	13,058,203	12,648,877
	500,000	
	<u>13,558,203</u>	<u>12,648,877</u>
<u>\$113,233</u>	<u>\$14,815,600</u>	<u>\$12,843,073</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2
 TOWN OF HAMPTON
 Agency Fund
 Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended December 31, 1990

Developers' <u>Performance Bonds Fund</u>	Balance January 1, <u>1990</u>	<u>Additions</u>	<u>Deductions</u>	Balance December <u>1990</u>
<u>ASSETS</u>				
Cash and Equivalents	<u>\$46,500</u>	<u>\$103,045</u>	<u>\$36,312</u>	<u>\$113,23</u>
<u>LIABILITIES</u>				
Accounts Payable	\$	\$ 1,240	\$	\$ 1,240
Intergovernmental Payable		50		5
Interfund Payable		6,350		6,350
Escrow and Performance Deposits	<u>46,500</u>	<u>95,405</u>	<u>36,312</u>	<u>105,59</u>
TOTAL LIABILITIES	<u>\$46,500</u>	<u>\$103,045</u>	<u>\$36,312</u>	<u>\$113,23</u>

The notes to the financial statements are an integral part of this statement.

SCHEDULE 1
TOWN OF HAMPTON
Statement of Town Clerk's Account
For the Fiscal Year Ended December 31, 1990

- Dr. -

<u>Motor Vehicle Permits Issued</u>		\$1,167,453
<u>Motor Vehicle Title Applications</u>		6,282
<u>Motor Vehicle Stickers Issued</u>		34,955
<u>Dog Licenses</u>		
Town Share	\$1,802	
State Share	<u>215</u>	2,017
<u>UCC Filing Fees</u>		9,111
<u>Vital Statistics</u>		
Town Share	\$2,569	
State Share	<u>6,138</u>	8,707
<u>Miscellaneous</u>		<u>1,044</u>
<u>Total Collected for Licenses and Fees</u>		<u>\$1,223,563</u>

- Cr. -

<u>Remittance to Treasurer</u>		<u>\$1,223,563</u>
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SCHEDULE 2
TOWN OF HAMPTON
Trust Funds
Summary of Principal and Income
For the Fiscal Year Ended December 31, 1990

	Principal			Balance December 31, 1990
	Balance January 1, 1990	Additions	Deductions	
Town Poor Funds	\$ 3,781	\$	\$	\$ 3,781
Cemetery Funds	77,711			77,711
Library Funds	9,636			9,636
Hampton Real Estate Trust	12,552,966	735,197	326,985	12,961,178
<u>Capital Reserve Funds</u>				
Hampton Beach				
Village District	5,642			5,642
Landfill Closure		500,000		500,000
<u>Totals All Funds</u>	<u>\$12,649,736</u>	<u>\$1,235,197</u>	<u>\$326,985</u>	<u>\$13,557,948</u>

Balance January 1, 1990	Income		Balance December 31, 1990	Balance of Principal and Income December 31, 1990
	Additions	Deductions		
\$ 1	\$ 282	\$ 282	\$ 1	\$ 3,782
4,781	6,935	5,822	5,894	83,605
1	816	816	1	9,637
	1,143,002	1,143,002		12,961,178
410	511		921	6,563
				500,000
<u>\$5,193</u>	<u>\$1,151,546</u>	<u>\$1,149,922</u>	<u>\$6,817</u>	<u>\$13,564,765</u>

TOWN OF HAMPTON
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

Plodzick & Sanderson
Professional Association
accountants & auditors

ern D. Plodzick, PA
ob: E. Sanderson, PA
na: Mercer, Jr., CPA
w: d T. Perry, CPA

nd G. Martineau, CPA
M. J. Maynard, CPA
A. Sojka, CPA

January 31, 1991

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

We have audited the financial statements of the Town of Hampton for the year ended December 31, 1990 and have issued our report thereon dated January 31, 1991. In connection with our audit, 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.

GENERAL

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 software systems. We have noted many positive aspects of the Town's financial management and procedures which are not set forth in this report.

GENERAL ACCOUNTING RECORDS

Overall, there was considerable improvement in the condition of the Town's accounting records compared with previous years. We recognize the hard work of the current bookkeeping staff to provide balanced and orderly information. There are still aspects of the computer software which need further understanding in order to make reports more accurate and meaningful. One such area is the automatic computer generation of interest on billings receivable. The bookkeeping staff has been unable to determine the source of postings of this interest. Another area in which the staff needs additional training is in the recording of accounts payable. The staff is apparently unclear as to the procedure for booking liabilities prior to payment.

TOWN OF HAMPTON
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

We recommend that the Town request additional service from its software supplier to ensure that all functions of the system are understood by the staff in order to use the system at a maximum level of efficiency.

As in past years, we still stress the need for a qualified accountant to assume the responsibility over all record-keeping functions and to keep the Town Manager and Board of Selectmen apprised of the ongoing financial position of the Town. Currently, the Town's books are basically kept on a cash basis, with the necessary adjustments to convert to modified accrual being made by the auditors after year end. This contributes to a situation where the accurate financial position is not known by management until after the audit has been completed.

The General Fund ended the year with a deficit of \$94,923. There were several factors contributing to this deficit. Among them was an error made on the Form MS-2 prepared by the Town and used by the State in setting the tax rate, which caused the amount raised by taxation to be understated by \$500,000.

In addition, if all abatements were recorded in the accounting records, management would know to advise the State at the time of the tax rate setting, of the amount required for overlay. This is the provision for tax abatements and refunds established by the Town and the Department of Revenue Administration.

These are a few of the functions that would be overseen by a qualified accountant. We again recommend that the Town consider such a position. In the interim, we recommend the Town utilize its independent auditors to assist with such functions as making adjustments to convert to modified accrual basis of accounting periodically, perhaps quarterly, to make the Town's books more meaningful to management, and to review the MS-2 and Estimated Revenue Report prior to the annual tax rate setting.

ABATEMENTS

During the year 1990, there was an exceptionally large number of tax abatements granted. This apparently was due to major problems dealing with the last revaluation. We have been made aware that the Town's assessor is performing his own revaluation of problem areas during 1991, and trust that this will prevent such excessive numbers of abatements being required in the future.

We noted, as well, certain weaknesses in the control procedures over the issuance of abatement refunds. It has become the practice for refund checks to be given to the Tax Collector for enveloping and mailing. We realize the overburdening of the present bookkeeping department; however, good internal controls do not permit checks to be distributed from the Tax Collector's office which is the origin of the refund request.

TOWN OF HAMPTON
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

AMBULANCE BILLINGS

We recognize the extra devotion being given to the collection of ambulance billings as evidenced by a greater percentage of collections being made in 1990 than in years past. However, we noted that the current policy for write-offs does not require management approval. We recommend that any ambulance write-off be treated as a formal abatement and require an abatement form signed by the Town Manager.

CAPITAL RESERVE TRANSFERS

Article 16 of the March 1990 Town Meeting approved a transfer of \$500,000 to a Capital Reserve Fund. This transfer was not made until January 30, 1991, in violation of RSA 35:12, which requires that Capital Reserve Funds should be paid by the Town on or before December 31 following said vote authorizing transfer. We recommend that care be taken to ensure that all transfers are made on time in the future, in order to fully comply with State Statutes.

PURCHASE ORDERS

During our testing, we noted several instances where purchase orders were used improperly. The purpose of a purchase order is to authorize a particular purchase prior to the purchase. Many purchase orders were dated the date of the invoice, which may have been after the goods had been received by the Town. We recommend that a purchase order system be enacted for all departments and be used in a manner to ensure strong controls over all purchases.

CENTRALIZED COLLECTION CENTER

As noted in prior years, cash collections are made in various departments within the Town. We continue to recommend that the Town establish a centralized collection center where all cash receipts other than taxes and clerk's receipts would be collected.

GENERAL FIXED ASSETS

As noted in the financial statements, the Town does not maintain a General Fixed Asset Account Group as required by generally accepted accounting principles. During 1990, the Town has purchased a software program to allow it to begin the accumulation of the fixed assets data. However, generally accepted accounting principles require that such assets be capitalized at historical cost, or estimated historical cost for those assets for which actual historical cost is not available. Therefore, the actual accumulation of the records for setting up the General Fixed Assets Account Group is quite detailed and time consuming. We are pleased to see that the Town is moving toward full compliance with generally accepted accounting principles.

TOWN OF HAMPTON
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

In closing, we would like to express our appreciation to those persons whose cooperation and assistance have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,



PLODZIA & SANDERSON
Professional Association

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 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 audit of the 1990 financial statements. This report does not affect our report on these financial statements dated January 31, 1991.

The preceding report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit distribution of this report which, upon acceptance by the Members of the Board, is a matter of public record.

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 side 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 Filling Stations	Monday & Wednesday
All Apartment Buildings	Monday, Wednesday & 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: From April 15th to September 14th, open 7 days a week from 9:00 A.M. to 4:00 P.M.

WINTER SCHEDULE: September 15th to April 14th - Wednesday thru the following Monday from 9:00 A.M. to 3:00 P.M.; CLOSED Tuesday.

