

**Board of Selectmen Meeting**  
**Monday, October 21<sup>st</sup>, 2013, 7:00 p.m.**  
**Nowak Room**  
**10 Front Street, Exeter, NH**

**BUSINESS MEETING TO BEGIN AT 7:00 P.M.**

1. Call Meeting to Order
2. Public Comment
3. Minutes & Proclamations
  - a. Regular Meetings: September 30<sup>th</sup>, 2013
  - b. Regular Meetings: October 7<sup>th</sup>, 2013
4. Appointments
5. Discussion/Action Items
  - a. New Business
    - i. High Street Speed Limit
    - ii. Quarterly Financial Report
    - iii. 2012 Audit Update
    - iv. Fund Balance Discussion
    - v. Fuel Contract
    - vi. RSA 79-E Recommendation & Discussion
    - vii. Property Tax Agreements
  - b. Old Business-
    - i. Fund Balance Policy
6. Regular Business
  - a. Bid Openings/Surplus Declarations
  - b. Tax, Water/Sewer Abatements & Exemptions
  - c. Permits & Approvals
  - d. Town Manager's Report
  - e. Legislative Update
  - f. Selectmen's Committee Reports
  - g. Correspondence
7. Review Board Calendar
8. Non Public Session
9. Adjournment

Don Clement, Chairman  
Board of Selectmen

Posted: 10/18/13 Town Offices, Town Hall, Website, and Departments

Persons may request an accommodation for a disabling condition in order to attend this meeting. It is asked that such requests be made with 72 hours notice. If you do not make such a request, you may do so with the Town Manager prior to the start of the meeting. No requests will be considered once the meeting has begun.

Meeting agenda is subject to change.

## Draft Minutes

### Exeter Board of Selectmen

September 30, 2013

#### 1. Call Meeting to Order

Chairman Don Clement called the meeting to order at 7:00 pm in the Nowak Room of the Exeter Town Offices building. Other members present were Vice Chairman Dan Chartrand, Selectman Frank Ferraro, Selectwoman Julie Gilman, and Selectman Matt Quandt. Town Manager Russell Dean was also present.

#### 2. Public Comment

John Del Santo spoke, saying he placed the highest bid on the Front Street property. He does not think the town has clear title for the property. He asked the Board if the town plans to clean up the title. Mr. Dean said he was going to look into it. He said he does not know the content of the conversations between the attorneys regarding the property but he does know they have conversed.

#### 3. Minutes & Proclamations

##### **a. Regular Meeting: September 9, 2013**

Vice Chair Chartrand had an amendment to page 5, paragraph 2. The new paragraph will now read "A Motion was made by Selectman Quandt and seconded by Selectwoman Gilman to strike #18..."

A Motion was made by Vice Chair Chartrand and seconded by Selectman Quandt to accept the minutes, with that one amendment, as respectfully submitted by Nicole McCormack, recording secretary. Motion carried –all in favor.

No proclamations.

#### 4. Appointments

A Motion was made by Vice Chair Chartrand and seconded by Selectwoman Gilman to nominate Pam Gjettum to the Exeter Housing Authority with a term ending April 30, 2016. Motion carried – all in favor.

A Motion was made by Vice Chair Chartrand and seconded by Selectwoman Gilman to nominate Sherry Mastromartino to the Transportation Committee with no term end. Motion carried – all in favor.

## **5. Discussion/Action Items**

### **a. New Business**

#### **I. Exeter Sportsmen's Club re: RAP**

Chairman Clement talked about the request to erect lights at the Sportsmen's Club, saying the Planning Board will hear and make decisions first. Len Benjamin spoke, saying decisions can be made by the Board of Selectmen and the first provision in the lease reflects that. Selectman Ferraro said this issue is on the Planning Board agenda, so the Planning Board will hear it first, then it can come to the BOS. Selectman Quandt said he is comfortable with waiting until the Planning Board hears first. Sue Ratnoff spoke, asking for clarification on the lighting issue. She wanted to clear up that the issue will go in front of the Planning Board first, then the Board of Selectmen. Selectman Ferraro said the BOS has the choice to review after the Planning Board, saying it is appropriate for the Planning Board to hear the issue first. Vice Chair Chartrand suggested hearing from Ken Berkenbush first, and then opening the floor for discussion. Chairman Clement said he knows there are a lot of things people have to say about the lights, but Mr. Berkenbush is going to talk about the Remedial Action Plan.

Mr. Berkenbush, Assistant Fire Chief, spoke about the Remedial Action Plan, specifically Area 1. He showed a map of the area and pointed out Area 1. Area 1 has lead and clay targets with PHA's in it. He talked about the disposal of the clay targets. He went on to make a clarification on the bullets on the memo in packet, saying the soil will be placed in the berm and the clay targets will be placed in the dumpster. Brush and trees will have to be taken out before they can get in there to take out the clay targets. There will have to be additional tree removal in some other spots. He said he had met with the Sportsmen's Club a few days prior, saying they needed to get their contract together soon. Mr. Berkenbush would like to get this process done soon.

Chairman Clement asked what the cost would be for the clay pigeons being transported offsite, saying it is a question more directed at the Sportsmen's Club.

Linda Beck, resident of Robin Lane, looked at the URS report and wondered if sound was part of the criteria. Mr. Berkenbush said the material can be used within the berm, and sound was not part of the test construction or putting materials in the berm.

Joe Kenick, President of the Exeter Sportsmen's Club, spoke as a taxpayer and saying he is happy to see the 9x9 area which is Area 1 shipped off the site. He explained the berms around the club. He said the cost of the removal is \$90 a ton. Chairman Clement asked who pays that and Mr. Kenick said he would get to that as he was addressing things in order.

Mr. Kenick went on to explain the PAH's, saying they are inactive in the environment. He wonders why the town didn't back down when DES came and did all their research. He went on to talk about the history of the Sportsmen's Club and how it has moved to different location per request from the town. Chairman Clement thanked Mr. Kenick for

giving the history, but asked how to go forward. Mr. Kenick said the town has taxpayers that want to know this history, going on to say the reason the trap range is where it is is because the town wanted it there. He gave an explanation about why the town is paying for the disposal. Mr. Kenick went on to say there needs to be a letter of understanding saying the Sportsmen's Club does not accept responsibility of whatever happened before April 2009. He said the Sportsmen's Club will be accommodating but will not take responsibility.

Chairman Clement said they need to go forward with the RAP, also saying he has never heard of said letter of understanding. Mr. Kenick said the letter being out there is the only way they are going to move the town's dirt. Chairman Clement called the room to order.

Mr. Berkenbush said as soon as he gets the green light from the Board of Selectmen, this project will move forward.

Selectwoman Gilman asked about what will be said in this letter of understanding. She talked about the willingness to move the dirt and asked for a price estimate. Mr. Berkenbush said URS estimated \$3200-3500 for clay removal.

Jim Cimilion, resident of Exeter, spoke talking about his concern for Exeter's money for testing the soil and such. He wants to know why taxpayer's money is being used for a private club. Chairman Clement said they would be talking about this, saying it is a complicated matter which is best answered by attorneys. Mr. Cimilion asked how much Exeter has spent on testing and cleanup at the Sportsmen's Club. Mr. Dean answered, saying approximately \$92,300 has been spent and gave an explanation as to what the money was spent on.

Chairman Clement said the problems for Area 1 have to be solved. No more progress can be made without this project being done. He said everyone needs to come together to resolve this problem. Selectman Ferraro said they would like to talk about cost and such but they need to continue focus on the RAP, agreeing that they need to get this resolved. Vice Chair Chartrand asked if funds have to be approved for this project. Chairman Clement said they do not know the cost yet but Mr. Berkenbush will tell them.

Mr. Berkenbush said the RAP cost for Area 1 is done by the Sportsmen's Club. He went on to talk about how they are going to take care of this. Chairman Clement asked if the removal of soil, putting it in the berm, and backfilling of soil for the area is all part of their construction. Mr. Berkenbush said yes. He is looking for approval for phase 1. He said they can talk about phase 2 and 3 after.

Linda Beck spoke, wondering what the approval plan is for material in the berm. She is concerned about two loads of material DES found on the property. Mr. Berkenbush said as long as the site is in use by the range, it is fine. If the club moves, then it will be town land, but the material is stable. He said these two piles of material have been there for 5 or 6 years and they are extra fill from a DPW project.

Sylvia Von Aulock spoke, talking about the inspection and was curious about fees. She went on to talk about the plan. Chairman Clement said URS will be supervising removal of soil from Area 1 and reporting to DES. Mr. Berkenbush said the soil that goes back to that area will come from Simpson Pit, which is town owned property.

Chairman Clement said the amount of soil from Area 1 will not be enough to complete the berm. He asked where the gravel will come from to finish the berm. Mr. Kenick said it will depend on which contractor is successful in their bidding. Chairman Clement said he needs to have some oversight. Chairman Clement would like to go ahead with the plan as submitted by URS and the DES.

Beth Brosnan spoke, asking if the plan is approved what the process will be and was concerned about the sound reduction aspect, specifically the ten decibel number she had heard about. Chairman Clement said the lease does not talk about a specific decibel number. Ms. Brosnan said she has a number because it was talked about previously. Selectman Ferraro said there will be a whole other explanation on sound, but would like to stick to the RAP.

Jill Capatory had a question on the MOU, wondering if the proposal was accepted will the MOU be accepted as well.

Vice Chair Chartrand said they have a lease with the Sportsmen's Club. He remains concerned that the Sportsmen's Club is more focused on their rights and not their obligations. He went on to say he had never heard of the letter of understanding (previously mentioned). He said successful landlord/tenant relationships focus more on obligations.

Butch York spoke, saying he was just hearing about the letter of understanding for the first time as well. He talked about where the money would come from for the dirt, saying the club was going to pay the town for the dirt. He said he has history in running factories and says if you put your stamp on something then it's yours. He offered to pay for the dirt.

Chairman Clement asked Mr. Berkenbush if they have been talking to DES about wetlands. Mr. Berkenbush said they would not move forward without obtaining all necessary permits.

Mr. Kenick said he has every good intention to fulfill his obligations. He went on to talk about sound, saying residents nearby will hear shooting. He says he hears it from Epping. He said the club does hope to have an indoor range in the future.

Mark (last name unknown, resident of Green Hill Road), member of the club, asked if reduction in sound level is needed to approve Area 1 and asked if there is a number needed to approve tonight. Selectman Quandt said the answer to both questions is no.

Roberta Pevear spoke, saying she is irritated with being charged with not fulfilling obligations. She said for anyone to question the club's motives are wrong. She said they just want what's right. She resents coming to these meetings and being treated like a second class citizen. She said she is a taxpayer and this club is an honest club. She would appreciate being treated with respect.

Linda Beck spoke saying she needs definite answers. She said this club has been there a long time. Everyone needs to talk about what to do here and not get nitpicky. She wants to move on with the big answers. She wants to spend money on a legal opinion.

Mr. Berkenbush said they are talking about Phase 1. He said he will get all permits needed. He said Phase 1 needs to be done before anything else can be done. He will make sure everything gets done correctly. He asked the Board for approval.

A Motion was made by Selectman Ferraro and seconded by Selectman Quandt to approve the plan as outlined in Mr. Berkenbush's 9/26/13 memo and the proposed work plan from URS of 9/12/13.

Vice Chair Chartrand asked if there was anything in that motion about a memo or letter of understanding. The Board agreed there was not. Vice Chair Chartrand said he has concerns about that so he can now vote on the motion. Chairman Clement asked if it would be appropriate to put a proviso in the motion that funding or financial burden for the work still to be determined. Mr. Berkenbush said simply if an agreement cannot be reached then an agreement cannot be reached but that doesn't mean that the plan can't go forward.

Selectwoman Gilman said she would like to see the memo of understanding. She knows Mr. Berkenbush has said they can go ahead with approving without knowing about funding but she would like to see the text of the memo because it is out there but she has no idea what it says.

Selectman Ferraro said he is willing to amend his to include that if there is a memorandum of understanding or other similar documents between the town and the Sportsmen's Club, that that come before the Board for review and approval. Selectman Quandt was thinking about amending his second but doesn't want to put the project off for any longer.

Chairman Clement went back to the original motion and second. Vice Chair Chartrand just wants to move forward and get things resolved. Motion carries- Clement, Chartrand, Quandt, Ferraro in favor, Gilman nay.

Suzanne Hammond spoke, asking the Board to please not rush into anything before they fully understand.

Chairman Clement called for a 5-minute recess.

## **II. Follow-up from All Boards Meeting**

Chairman Clement talked about last Wednesday (9/25/13) night's All Board Meeting. He said it was a great turnout with about 24 to 25 various board members in attendance. The minutes from the meeting are in the packet. He said he is still waiting for Mr. Sinnott's notes. Selectman Quandt said it was a fantastic meeting. Selectwoman Gilman agreed, saying it was a great experience and volunteers appreciated getting to talk together. Vice Chair Chartrand congratulated the BOS for knocking down one of their goals at the meeting. He said there needs to be another meeting and said this meeting was outstanding. Selectman Ferraro said it was a good get together. He said the next key step is to figure out where to go from here. Chairman Clement agreed with all comments. He said they did not conclude the session and they need to continue where they left off. He asked the rest of the Board when a good time was for them to meet again. Selectman Quandt said he could meet whenever anyone else could meet. Selectwoman Gilman suggested January was a good time. Vice Chair Chartrand said moving up the meeting would be fine with him. Selectman Ferraro suggested the end of October was good, but he wanted to get Mr. Sinnott's notes first.

Chairman Clement said the first action plan will be to get all the notes from the meeting to all members and see what percolates out of that to have another meeting. Selectman Ferraro said let's get info from Mr. Sinnott then pull together to see when the next meeting should be. Mr. Dean said he will check and see where Mr. Sinnott is.

Brandon Stauber said it was a great event. He would like to call attention to the priorities in the notes. He recommends the idea of cross-pollinating. He would like to look more into this and start the process. Chairman Clement said some committees are created through RSAs which determine the number of people on a committee. He thinks cross-pollinating might cause confusion. Mr. Stauber explained why he would like to see it happen. Vice Chair Chartrand said they would take it under advisement.

Chairman Clement said they will get all the notes to all the board members then schedule the second half of the meeting. Selectman Ferraro asked if these notes can be posted on the town's website. Chairman Clement said it was a public meeting so it has to have minutes and they will get them on the website.

## **III. FY13 Preliminary Budget Overview**

Mr. Dean said the starting point for the general fund for the town budget is \$17,417,734 which is a 4.8% increase over the FY13 adopted budget. He said there are three things that are driving this: the 12% projected health insurance increase, retirement assessments, and the 53<sup>rd</sup> payroll week which hasn't happened since 2008 and will add \$150,000 to the budget.

Don Woodward spoke, asking to look at invoking the provision in the SB11 which allows online bill payments for water/sewer bills. Mr. Dean said they are aware of this. He said they are still upgrading water meters in town. He will look into adding online bill paying into the discussion when they talk about post water meter replacement changes.

Mr. Dean said there are the following four non-bond warrant articles:

- 1) Human Service Agency Funding \$114,895
- 2) Supplemental Paving \$250,000
- 3) Town-wide Facilities Plan \$50,000
- 4) Sidewalk Program \$120,000

Mr. Dean went on to talk about the second fire station on Epping Road being a bond issue. He then continued to deferrals. He said the budget request does not include all requests made through the Town Capital Improvement Program. This is a process that is up to the BOS and the Budget Committee to work out. The department has made several good requests but there are some that are being deferred including the Elliot Property Acquisition, Communications Improvements, Municipal Storage Facility, Paint/Repair of the Recreation Center and Senior Center, Boiler Replacement at the Public Safety Complex, and Linden/Court Street Culvert Repairs, which total \$1.4 million. Mr. Dean recommends the budget subcommittee for DPW review the two CIP requests for boiler replacement and painting/repair of the recreation/senior center as part of the maintenance project review and offer their opinion. Selectman Ferraro said when CIP was presented to the Planning Board there were a lot of members that questioned the need to proceed with the Elliot property. He said at the last meeting there was essentially no discussion. He went on to say that in terms of funding it seemed clear that the members were not speaking supportively. Chairman Clement said that would change though and Selectman Ferraro said only through grants. Mr. Dean said budgeting is about prioritization.

Mr. Dean talked about revenues, saying they are expected to remain pretty flat in 2014. He said 44% of local revenue is in vehicle registration. Highway is declining partly due to the \$30 surcharge that was repealed by the legislature a few years ago negatively impacted the Highway Fund. The EMS fund is expected to be steady and total revenue is budgeted at approximately 4.5 million.

Regarding water/sewer, Mr. Dean said there are program areas such administration, billing, distribution, treatment, etc. Highlights in debt services is water budget it up because of continued investments in long term infrastructure. In water, billing has changed because last year the hiring of a part-time clerk was approved and is now being budgeted on a full year basis. Mr. Dean said under capital outlay, the department is seeking a backhoe to replace the current backhoe. The cost for this will be divided 50/50 between water and sewer.



In sewer funding, billing is the same. Debt service includes the first year payment on the water/sewer line. Mr. Dean corrected a typo under debt service, changing Wastestream Reduction project to Water Street Interceptor.

Mr. Dean said there are two bond issues on the sewer fund:

- 1) Lincoln Street/Railroad Ave/Winter Street Line Replacement at \$1.4 million
- 2) Wastewater Facility Design at \$6 million, which there will be cost sharing with Stratham.

Chairman Clement requested to change the agenda around and move to Old Business.

A Motion was made by Selectman Quandt and seconded by Selectman Ferraro to switch the order and move to Winter Automotive Update. Motion carried – all in favor.

## **b. Old Business**

### **i. Winter Automotive Update**

Selectwoman Gilman read a memo from Doug Eastman, town building inspector, that included some photos. The memo said Mr. Winters has made some progress and he hopes it to be completed by the end of the year. Chairman Clement reminded that the last time this came up the third reading was tabled. Vice Chair Chartrand recommended taking no action considering this is a work in progress.

Sandy Pease, abutter of Winters Automotive, spoke about the issue. She said she was punished by Mr. Winters after her comments from the last meeting, saying he roared his motors loud and used discriminatory hand gestures. She says she has seen progress on the lot and that Mr. Winters has about 10 parking spaces for customers, which are used more for his friends. She would like the signs to stay where they are. She also spoke about putting up a speed limit sign on Epping Road Ext, since there is not one there currently. She wondered if she goes to the BOS for this request or the police. Mr. Dean said the Selectmen approve it. Chairman Clement said he will get the request to the police department. He said they will defer action of providing parking relief until a further update by Mr. Eastman. Ms. Pease's daughter spoke, saying the bus company won't even come down their road because the road is too narrow and it is not safe.

Chairman Clement asked if Mr. Dean had anything else to report on the Budget Overview and Mr. Dean said he did not.

## **New Business**

### **iv. 2013 MS1 Report**

Mr. Dean said he had two things to report on the MS1. One of them is that the BOS no longer has to sign this form, however the BOS does need to say that they have the info and they believe it to be true. It comes from the town assessor and was to be filed October 1. Vice Chair Chartrand said he has seen the report and believes it to be true.

Mr. Dean said the new taxable value is up \$29.5 million which is a change of 1.87% over 2012. He said that is the number that will be used to set the tax rate in 2013. Vice Chair commented that the property value in town is up almost \$30 million. Mr. Dean said yes, about \$10 million in residential value. There was a decrease in elderly exemptions which equaled about 5 million. Disabled exemptions are down as well. There is also a \$7 million uptick in commercial value from the Cobham expansion. Mr. Dean said the net impact with all those variables is \$29 million. Chairman Clement commented that this was a significant increase over last year.

## **7. Regular Business**

### **a. Bid Openings /Surplus Declarations-Portsmouth Avenue Water/Sewer Line Project, Vehicle Surplus**

Chairman Clement said they would be doing the Vehicle Surplus bid first. The following bids are for the 2003 Ford Expedition:

1) Youssef Debag	\$428
2) Don Woodward	\$1,110
3) Barry Phillips	\$528

A Motion was made by Selectman Quandt and seconded by Selectman Ferraro to award to the highest bidder, Don Woodward, in the amount of \$1,110. Motion carried – all in favor.

Chairman Clement gave the following bids for the Portsmouth Ave Project:

1) Jamco Excavators	\$1,494,184.30
2) Northeast Earth Mechanics	\$1,271,990.00
3) Albanese Brothers	\$1,304,470.00

- |                       |                |
|-----------------------|----------------|
| 4) Albanese DNS, Inc. | \$1,249,600.00 |
| 5) Oleido Brothers    | \$1,117,575.50 |

A Motion was made by Vice Chair Chartrand and seconded by Selectman Quandt to turn the bids over to the town's consultants, Underwood Engineering, for a recommendation. Motion carried – all in favor.

**b. Tax, Water/Sewer Abatements & Exemptions**

A Motion was made by Selectwoman Gilman and seconded Selectman Quandt to approve the tax abatements for map 74, lot 75, unit 5 in the following amounts: \$404.48, \$414.72, \$404.72, \$414.72. Motion carried – all in favor.

A Motion was made by Selectwoman Gilman and seconded by Selectman Quandt to approve the tax abatements for map 74, lot 79, unit 5 in the following amounts: \$404.48 and \$414.72. Motion carried – all in favor.

A Motion was made by Selectwoman Gilman and seconded by Selectman Quandt to approve the tax abatements for map 74, lot 79, unit 1 in the following amounts: \$252.80 and \$259.20. Motion carried – all in favor.

A Motion was made by Selectwoman Gilman and seconded by Selectman Quandt to approve the tax abatements for map 74, lot 79, unit 3 in the following amounts: \$252.80 and \$259.20. Motion carried – all in favor.

A Motion was made by Selectwoman Gilman and seconded by Selectman Quandt to reconsider the first Motion. Motion carried – all in favor.

A Motion was made by Selectwoman Gilman and seconded by Selectman Quandt to approve the tax abatements for map 74, lot 75, unit 5 in the following amounts: \$404.48 and \$414.72. Motion carried – all in favor.

A Motion was made by Selectwoman Gilman and seconded by Selectman Quandt to approve the tax abatements for map 74, lot 76, unit 5 in the following amounts: \$404.48 and \$414.72. Motion carried – all in favor.

**c. Permits and Approvals**

A Motion was made by Vice Chair Chartrand and seconded by Selectman Quandt to accept the application for use of Town Hall by Judith Rowan in regards to the Exeter 375<sup>th</sup> Anniversary Dance Committee. Selectwoman Gilman informed the Board that this event has been replanned because the permit was filled out in the early months of 2013 and they got a deal from the Exeter Inn to hold the dance there. Vice Chair Chartrand withdrew his Motion. No action needed.

A Motion was made by Vice Chair Chartrand and seconded by Selectwoman Gilman to accept the application for use of the town facility by John Hauschildt for a monthly meeting on the third Thursday of the month from 630pm-9pm. Selectman Ferraro said the poster board and plywood board aren't necessarily going to be included in this because some of the third Thursdays of the month are included in previously approved locations so that should be stricken. Mr. Dean said he is sure Sheri is coordinating with Mr. Hauschildt as to when the board is available for use but he can check on that. Vice Chair Chartrand revised his Motion and Selectwoman Gilman seconded to remove the approval of the poster board and plywood board. Motion carried – all in favor.

A Motion was made by Vice Chair Chartrand and seconded by Selectman Quandt to accept the application for use of the town facility by Sandy Martin for the auditions for Seacoast Idol on 4/19/14 and 4/20/14 and a separate Motion for use of the town facility for the Seacoast Idol event on May 2, 3, and 4. Motion carried – all in favor.

**d. Town Manager's Report**

Mr. Dean talked about the following:

- They finished up the vector truck financing.
- Last Friday he participated in Career Day at the High School. He enjoyed being part of the panel and talking about the need to have professional managers.
- Town Hall is open. Back to operation. Open for public use.
- Saturday, Oct 5 is Household Hazardous Waste Day. Details are listed on the website.
- Saturday, Oct 5 is Powderkeg Festival. He wanted to acknowledge everyone's efforts on that.
- Riverwoods tax agreements are in the packet. He got them late last week. Selectman Quandt would like this to be put in next week's agenda.

**e. Legislative Update**

None.

**f. Selectmen's Committee Reports**

Selectman Ferraro reported Planning Board and All Boards Meeting met.

Vice Chairman Chartrand attended the EDC meeting and the All Boards meeting. He talked about a walk through with the Hering Group.

Selectwoman Gilman said HDC met and approved the exterior changes to the Green Bean.

Selectman Quandt had nothing to report.

Chairman Clement reported River Study met last week and had a discussion about trying to finalize dam decisions. They will report to the BOS on November 4. He also attended the CAPE study, saying it was a good presentation on a storm water model.

**j. Correspondence**

Chairman Clement talked about the following correspondence:

- A letter from Comcast
- A rehearing Motion from NH Board of Tax and Land Appeals
- A letter from Jason Proulx and Tanya Rule who are concerned about the speed limit on High Street
- Unlabeled invitation to their Annual Gas Emergency Preparedness Meeting on 11/13

**7. Review Board Calendar**

Chairman Clement said the next BOS meeting will be October 7, 2013. At that time the Board will figure out what the schedule will be for the rest of the year.

A Motion was made by Vice Chair Chartrand and seconded by Selectwoman Gilman to adjourn the meeting at 10:13 pm. Motion carried – all in favor.

Respectively submitted,

Nicole McCormack  
Recording Secretary

## Draft Minutes

### Exeter Board of Selectmen

October 7, 2013

#### **1. Call Meeting to Order**

Chairman Don Clement called the meeting to order at 7:00 pm in the Nowak Room of the Exeter Town Offices building. Other members present were Vice Chairman Dan Chartrand, Selectman Frank Ferraro, Selectwoman Julie Gilman, and Selectman Matt Quandt. Town Manager Russell Dean was also present.

#### **2. Public Comment**

No public comment.

#### **3. Minutes & Proclamations**

##### **a. Regular Meeting: September 30, 2013**

Chairman Clement said they would wait until the next BOS meeting to discuss the September 30, 2013 minutes, as they were not included in the packet yet.

Selectwoman Gilman read a proclamation, declaring Saturday, October 12, 2013 as Amos Tuck Day. She gave a bit of history as to who Amos Tuck was and his accomplishments.

A Motion was made by Selectman Quandt and seconded by Selectman Ferraro to approve the proclamation to declare October 12, 2013 Amos Tuck Day. Motion carried – all in favor.

Selectwoman Gilman went on to say there will be an event at the Town Hall on October 12. The event will go from 4-5 pm. Selectman Ferraro talked about what the event will entail, including speeches and a cutting of the cake.

#### **4. Appointments**

No appointments.

## **5. Discussion/Action Items**

### **a. New Business**

#### **I. 2013 Riverwoods Tax Agreement**

Charlie Tucker, of Donahue, Tucker, and Ciandella, spoke on behalf of Riverwoods at Exeter. He said Riverwoods has had a tax agreement with the Town of Exeter for the past 19 years. He went on to say this is because the state statutes aren't exactly clear. He said the statutes say Riverwoods pay everything except the school tax. He talked about what taxes Riverwoods pays. Mr. Tucker said that rather than litigate this for the past 19 years, he they have come to an agreement with the Town of Exeter that the independent living apartments are taxed the full property tax rate and the nursing home portion is not taxed.

Mr. Tucker said Riverwoods is the largest tax payer in Exeter. He says this is an interesting situation. He has an agreement for three campuses; The Woods, The Ridge and The Boulders. He asked that the Board sign the agreement as presented.

A Motion was made by Vice Chair Chartrand and seconded by Selectman Quandt to approve the three agreements with The Boulders, The Ridge, and The Woods. Motion carried – all in favor.

#### **II. Bid Award: Portsmouth Avenue Water/Sewer Line Replacement**

Paul Vlasich, Town Engineer, talked about the bids for the Portsmouth Ave Water/Sewer Line Replacement Project. He said last week the Board received five bids for the project. The DPW recommends going with the lowest bidder, JA Polito and Sons, with a bid price of \$1,117,575.50. He said the highest bidder, Jamco Excavators, was out of their price range.

Mr. Vlasich talked about continuing a contact with the design consultants, Underwood Engineers, in the amount of \$127,800. These costs together add up to \$1,245,375.50 that will be required for funding. He gave an explanation how the funding will be broken up, saying Sewer Funds will ultimately contribute \$1,044,791.66 and Water Funds will ultimately contribute \$200,583.84. He said if there is a contingency, they can use the 2010 Water and Sewer Line Replacement accounts.

Selectman Ferraro asked if the warrant articles were generic water line replacement or for Jady Hill. Mr. Vlasich said they were generic, saying this is the first phase of generic. Selectman Quandt questioned how to go forward with the motions and Selectman Ferraro suggested since they are two separate funds, they should be done separately.

A Motion was made by Vice Chair Chartrand and seconded by Selectman Quandt to award the bid of the Portsmouth Avenue Water/Sewer Line Replacement to JA Polito and Sons for the amount of \$1,117,575.50. Motion carried – all in favor.

A Motion was made by Vice Chair Chartrand and seconded by Selectman Quandt to continue a contract with Underwood Engineers for the amount of \$127,800. Motion carried – all in favor.

### **III. Proposed Adopt a Road Program**

Mr. Dean said DPW has been trying to put together an Adopt a Road program. The purpose of the program is to allow private individuals or private sponsors the opportunity to adopt a roadway. This is to allow the public to be involved in the cleanup and upkeep of public ways. Mr. Dean said the process is fairly in depth. He said Jay Perkins, from DPW, has done a nice job with all the details. People have to sign up to be involved in this. Mr. Dean said there have been a couple neighborhoods that seem interested, one of which being on Watson Road. Mr. Dean said there will be a sign put up on the adopted roadway recognizing the sponsors. He said there will be a two-year obligation once signed up. He is looking for active involvement.

Chairman Clement asked if said sign will be permanent. Mr. Dean said it is meant to be. Selectman Quandt thinks this is a good idea. Chairman Clement asked if this has been run by the town's insurance provider, Primex. Mr. Dean replied yes, it has. Chairman Clement asked if Mr. Dean needs the Board's approval immediately. Mr. Dean said it would be helpful since there are some areas that need immediate attention.

A Motion was made by Selectman Quandt and seconded by Selectwoman Gilman to adopt the Sponsor-A-Roadway program for the Town of Exeter. Motion carried – all in favor.

### **IV. Amendment to Town Hall Renters Rules**

Mr. Dean said the Amendment came from the Safety Committee. They want to add to the Procedures, adding a clause about Fire Alarm Activations. Mr. Dean read the clause.

After Chairman Clement checked to see if anyone had any questions about the addition, he brought up another point, saying section 4. B. says no alcoholic beverages anywhere in the building. He reminded the Board of a policy adopted a couple months prior on public drinking which would supersede this. He asked to strike 4. B. because they still have to allow it under the new policy with a permit. Selectman Ferraro suggested leaving 4. B. in and just revising it to read "...in the building, except by special permit."



A Motion was made by Selectman Ferraro and seconded by Selectwoman Gilman to adopt the amended policy on Rules for Renters of Town Hall with the following changes: 4. B. will read "No alcoholic beverages anywhere in the building except by special permit" and the addition of 5.0 Procedures: Fire Alarm Activations. Motion carried – all in favor.

## **V. Affordable Care Act Review**

Mr. Dean talked about the Affordable Care Act. He said he has gone to a couple seminars about it recently. He said there are provisions for employees between 30-39 hours. This Act is lengthy. There is supposed to be legislation moving toward a remedy, but nothing has happened yet. He went on to read the penalty clause for the town. He said part-time employees are offered coverage at 100% of their cost. He wondered about doing something different. He talked about cutting hours, offering benefits, or paying the penalty. Chairman Clement asked how many people fall in that realm. Mr. Dean said approximately 8-10 people. He is hoping to get an update on the Act in November. HealthTrust is handling insurance so they are dealing with ACA issues. The account executive to contact is Melissa Briggs and she can come talk to the Board. Selectman Ferraro talked about an article about the ACA pertaining to the City of Manchester. He said Exeter might run into the same problems as Manchester. Mr. Dean said Manchester is self-insured and Exeter is fully insured which is a big difference. Vice Chair Chartrand commended Mr. Dean for his report.

### **b. Old Business**

#### **i. Investment Policy**

Mr. Dean said he met with Allan Corey, Town Treasurer, to talk about the Investment Policy. They decided the requirements for RSA 41:9 section 7 were not clear. He said they also added a Delegation of Authority clause which gives clear direction. Mr. Dean went on to read that clause to the Board.

Mr. Dean continued going over the policy. He read and explained page 3 e. Depositories and Dealers. He continued by saying there are short-term investment collateralizations. He said they added the Internal Controls provision and gave an explanation what that was about. He continued going through provisions for Procedures including Reporting, Ethics and Conflict of Interest, and Performance Evaluation. The BOS shall review this policy annually, with changes made as warranted, followed by re-adoption by the BOS.

This policy is public and Mr. Dean said it is available online under Finance. He said the Investment Policy does not apply to the Town of Exeter Trust Funds.

Mr. Corey spoke, saying he didn't really have any more to add. He said he appreciates the Board's patience while he went over and tweaked the policy.

Chairman Clement asked when the first semi-annual report would be. Mr. Corey asked when he would like it and said he could put a report together upon request. Vice Chair Chartrand recommended getting a report sometime in January and sometime in July. Mr. Corey said the Board must review the policy annually. He said the Board has the ability to change the policy at any time.

A Motion was made by Selectman Quandt and seconded by Vice Chair Chartrand to adopt the policy as presented. Motion carried – all in favor.

Chairman Clement asked the Board to go through the All Boards meeting notes they received and give all comments and suggestions to Mr. Dean. Mr. Dean said he will arrange to get these notes to all members that were present.

## **6. Regular Business**

### **a. Bid Openings/Surplus Declarations**

None.

### **b. Tax, Water/Sewer Abatements & Exemptions**

None.

### **c. Permits and Approvals**

None.

### **d. Town Manager's Report**

Mr. Dean talked about the following:

- The Health Trust had a pool rating last week and that info is available online. He said the pool rating is up 7-8%
- The financing for the new vector truck is complete
- He thanked all people involved with organizing last weekend's Beer and Chili Festival.

### **e. Legislative Update**

Mr. Dean talked about education figures, saying they went to slow for the DRA. He talked about a delay in the tax rate. There will be a follow-up assessment within a day or two saying it would be remedied. He said it is good to know you can count on officials. Chairman Clement asked what could come of a delay in the tax rate. Mr. Dean answered cash flow issues, delayed bills, delayed tax bills, etc.

**f. Selectmen's Committee Reports**

Selectman Ferraro reported no meetings but water/sewer was set to meet this week, along with Planning Board.

Vice Chairman Chartrand reported no meetings, but EDC was meeting the Oct 8.

Selectwoman Gilman talked about 375<sup>th</sup>, and gave the Board numerous upcoming events, including Amos Tuck Day, the Exeter Halloween Parade on October 25, the American Independence Museum is having a "Ghosts of Winter Street" presentation, Parks and Rec is having a "Ghost Hunting", the Congregational Church will have an organ concert gala, and fireworks on New Year's Eve.

Selectman Quandt had nothing to report.

Chairman Clement reported a water integration discussion he attended which is funded from a NOAA grant. He said Conservation Commission meets October 8. DPW subcommittee met October 7.

**j. Correspondence**

Chairman Clement talked about the following correspondence:

- A letter from Richard McFarland
- A letter from CDFA
- An EXTV monthly report. Selectman Ferraro pointed out that the link to access EXTV is wrong. It should be .org instead of .com.
- Technical info release
- A letter from Mr. Griset about Amos Tuck Day
- A letter from Joseph Ripel regarding Doug Eastman going above and beyond.

**7. Review Board Calendar**

Chairman Clement said the next BOS meeting will be October 21, 2013. At that time the Board will discuss what the schedule will be for the rest of the year.

A Motion was made by Selectman Quandt and seconded by Vice Chair Chartand to adjourn the meeting at 8:07 pm. Motion carried – all in favor.

Respectively submitted,

Nicole McCormack  
Recording Secretary

Jason Proulx & Tanya Rule  
154 High Street  
Exeter, NH 03833  
July 8, 2013

Exeter Selectmen  
Town of Exeter  
C/O Russell Dean, Town Manager  
10 Front St  
Exeter, NH 03833

Dear Exeter Selectmen:

**We are long-time residents of Exeter, and we are writing to express our concern regarding the current speed limit on High Street, most specifically the stretch from Hampton Falls Road to Portsmouth Ave. The vehicular traffic in this area is rarely travelling at the posted speed limit of 30 Miles Per Hour and it seems as though the rate of speed has been increasing as of late. This is especially evident at the blind curve between Windemere Road and Towle Road. Cars travelling on this road travelling above 40 miles per hour pose a hazard to cars attempting to exit those streets. This section of High Street is primarily residential and thickly settled yet we feel that it is used as a highway. Any one that lives on High Street and has attempted to exit their driveway recently, will tell you that they feel as though they have to accelerate very aggressively, in order to get out without an accident. We are not looking for drastic measures; we just want to live in a safer neighborhood. With that, we propose lowering the Speed Limit to 25 Miles per hour from Hampton Falls Road to Portsmouth Avenue. It has been brought to our attention that High Street is one of the only main roads into downtown that is not currently at the requested speed limit (Front St, Main St, Water St and Court St are all posted 25 MPH). We understand the difficulties in constantly enforcing the speed limit, so we would also like to request additional signage. Yield to pedestrian cones in the three crosswalks on this stretch of road would be an additional reminder to drivers that this is a residential neighborhood. Thank you and we are looking forward to your response.**

Sincerely,

Jason Proulx & Tanya Rule

## Town of Exeter

General Fund Revenues & Expenses (unaudited)  
For the Quarter Ended September 30, 2013

DRAFT

Description	Budgeted Revenue	Actual Revenue as of 9/30/2013	Uncollected	% Collected	Notes
Property Tax Revenue	\$ 12,345,104	\$ 6,357,043	\$ 5,987,976	51.5%	Includes property tax less overlay, jeopardy, yield, current use, PILOT, taxes, penalties and interest.
Motor Vehicle Permit Fees	2,000,000	1,601,019	398,981	80%	Motor vehicle registration and fees
Building Permits & Fees	150,000	147,426	2,574	98%	Fees charged by Building & Code Enforcement
Other Permits and Fees	125,000	106,628	18,373	85%	Includes GF portion of Cable TV & Vital Statistics Fees
From the Federal Government	-	65,659	(65,659)	100%	FEMA Reimbursement for Hurricane Sandy
Meals & Rooms Tax Revenue	639,030		639,030	0%	Received in December each year
State Highway Block Grant	246,661	172,337	74,324	70%	Received quarterly
Other State Grants/Reimbursements	30,000	30,718	(718)	102%	Railroad, RERP, Mosquito, Other Misc
Income from Departments	900,000	563,464	336,536	63%	General Revenues charged by Town Departments
Sale of Town Property	13,635	111,878	(98,243)	821%	Includes sale of deeded property on Exeter Road
Interest Income	5,000	1,679	3,321	34%	Interest income earned on sweep accounts
Other Miscellaneous Revenues	20,700	16,882	4,742	82%	Town Rental Property
LGC Healthtrust Refund		297,168	(297,168)	100%	Refunds of health and dental premiums paid by Town
From Trust & Fiduciary Funds	30,000	20,131	9,869	67%	Estimated Funds from Sick Leave Trust
<b>General Fund Revenues</b>	<b>\$ 16,505,130</b>	<b>\$ 9,492,032</b>	<b>\$ 7,311,106</b>	<b>58%</b>	Second half tax bills for 2013 will go out in Nov 2013
Appropriation for Warrant Articles	649,481	649,481	-	100%	
<b>Total General Fund Revenues</b>	<b>\$ 17,154,611</b>	<b>\$ 10,141,513</b>	<b>\$ 7,311,106</b>	<b>59%</b>	

DEPARTMENT	Budget	Actual Expense as of 9/30/13	Budget Balance Available	Percent Used	Notes
<b>General Government</b>					
Board of Selectmen	21,774	35,860	(14,086)	164.69%	Bob's Heavy Equip \$17.5k; Hayes Mobile Park \$3.5k
Town Manager	192,738	148,107	44,631	76.84%	
CATV	1	-	1	0.00%	
Human Resources	82,942	56,254	26,688	67.82%	
Transportation	20,919	10,460	10,459	50.00%	
Legal	70,000	73,360	(3,360)	104.80%	Deficit due to unanticipated legal expenses
Postage		(666)	666	100.00%	Placeholder for prepaid postage
Information Technology	153,972	93,390	60,582	60.65%	
Trustees of Trust Funds	891	891	-	100.00%	
Town Moderator	431	323	108	74.94%	
Town Clerk	311,639	231,274	80,365	74.21%	
Elections/Registration	11,044	11,614	(570)	105.16%	Voting machine expenses
<b>Total General Government</b>	<b>866,351</b>	<b>660,867</b>	<b>205,484</b>	<b>76.28%</b>	
<b>Finance</b>					
Finance/Accounting	265,548	196,849	68,699	74.13%	
Treasurer	10,080	7,157	2,923	71.00%	
Tax Collection	93,708	67,175	26,533	71.69%	
Assessing	216,812	160,746	56,066	74.14%	
<b>Total Finance</b>	<b>586,148</b>	<b>431,927</b>	<b>154,221</b>	<b>73.69%</b>	
<b>Planning &amp; Building</b>					
Planning	224,461	146,403	78,058	65.22%	
Inspections/Code Enforcement	227,197	156,041	71,156	68.68%	
Board of Adjustment	2,900	2,125	775	73.28%	
Historic District Commission	1,980	501	1,479	25.30%	
Conservation Commission	9,605	4,101	5,504	42.70%	
Heritage Commission	1,400	-	1,400	0.00%	
<b>Total Planning &amp; Building</b>	<b>467,543</b>	<b>309,171</b>	<b>158,372</b>	<b>66.13%</b>	
<b>Economic Development Commission</b>					
Economic Development Commission	1,500	100	1,400	6.67%	

## Town of Exeter

General Fund Revenues & Expenses (unaudited)  
For the Quarter Ended September 30, 2013

DRAFT

Description	Budgeted Revenue	Actual Revenue as of 9/30/2013	Uncollected	% Collected	Notes
<b>Total Economic Development Commis</b>	<b>1,500</b>	<b>100</b>	<b>1,400</b>	<b>6.67%</b>	
<b>Police</b>					
Administration	716,940	491,575	225,365	68.57%	
Staff	534,133	302,907	231,226	56.71%	
Patrol	1,863,043	1,297,692	565,351	69.65%	
Animal Control	1,250	279	971	22.32%	
Communications	426,444	293,326	133,118	68.78%	
<b>Total Police</b>	<b>3,541,810</b>	<b>2,385,779</b>	<b>1,156,031</b>	<b>67.36%</b>	
<b>Fire</b>					
Administration	509,770	372,124	137,646	73.00%	
Fire Suppression	2,969,392	2,063,771	905,621	69.50%	
Emergency Management	33,825	20,373	13,452	60.23%	
Health	126,616	81,827	44,789	64.63%	
<b>Total Fire</b>	<b>3,639,603</b>	<b>2,538,095</b>	<b>1,101,508</b>	<b>69.74%</b>	
<b>Public Works - General Fund</b>					
Administration & Engineering	353,967	179,799	174,168	50.80%	
Highways & Streets	1,757,812	1,264,868	492,944	71.96%	
Snow Removal	275,810	254,077	21,733	92.12%	
Solid Waste Disposal	821,191	516,415	304,776	62.89%	
Street Lights	132,000	87,375	44,625	66.19%	
<b>Total Public Works - General Fund</b>	<b>3,340,780</b>	<b>2,302,534</b>	<b>1,038,246</b>	<b>68.92%</b>	
<b>Maintenance</b>					
General	553,363	382,840	170,523	69.18%	
Recreation Center	19,300	17,834	1,466	92.40%	
Town Hall	29,200	20,522	8,678	70.28%	
Town Office	28,600	21,835	6,765	76.35%	
Senior Center	14,150	7,578	6,572	53.55%	
Safety Complex	69,800	47,051	22,749	67.41%	
DPW Complex	42,800	29,673	13,127	69.33%	
Train Station	11,000	5,908	5,092	53.71%	
Other Town Structures	11,200	4,258	6,942	38.02%	
Mechanics/Garage	230,579	151,725	78,854	65.80%	
<b>Total Maintenance</b>	<b>1,009,992</b>	<b>689,224</b>	<b>320,768</b>	<b>68.24%</b>	
<b>Welfare &amp; Human Services</b>					
Welfare	92,615	55,648	36,967	60.09%	
<b>Total Welfare &amp; Human Services</b>	<b>92,615</b>	<b>55,648</b>	<b>36,967</b>	<b>60.09%</b>	
<b>Parks &amp; Recreation</b>					
Recreation	288,635	193,056	95,579	66.89%	
Parks	158,024	118,987	39,037	75.30%	
<b>Total Parks &amp; Recreation</b>	<b>446,659</b>	<b>312,043</b>	<b>134,616</b>	<b>69.86%</b>	
<b>Other Culture/Recreation</b>					
Other Culture/Recreation	22,300	16,617	5,683	74.52%	
Special Events	14,000	12,399	1,601	88.56%	
<b>Total Other Culture/Recreation</b>	<b>36,300</b>	<b>29,016</b>	<b>7,284</b>	<b>79.93%</b>	
<b>Public Library</b>					
Library	894,822	607,954	286,868	67.94%	
<b>Total Library</b>	<b>894,822</b>	<b>607,954</b>	<b>286,868</b>	<b>67.94%</b>	
<b>Debt Service &amp; Capital</b>					
Debt Service	754,041	686,211	67,830	91.00%	Payments processed per debt service schedule
Vehicle Replacement	426,830	412,504	14,326	96.64%	Vehicles approved for purchase/lease
Disaster Repairs-Insured	-	7,468	(7,468)		Town Hall Fire repairs
Capital Outlay - Other	47,477	48,601	(1,124)	102.37%	SCBA equipment
<b>Total Debt Service &amp; Capital</b>	<b>1,228,348</b>	<b>1,154,784</b>	<b>73,564</b>	<b>94.01%</b>	
<b>Benefits &amp; Taxes</b>					
Health Insurance Buyout	52,501	55,504	(3,003)	105.72%	Includes \$20k in sick-leave buyout
Unemployment	11,154	11,154	-	100.00%	Primex
Worker's Compensation	147,296	138,083	9,213	93.75%	
Insurance	141,709	139,240	2,469	98.26%	Full year billing
<b>Total Benefits &amp; Taxes</b>	<b>352,660</b>	<b>343,981</b>	<b>8,679</b>	<b>97.54%</b>	
<b>Total General Fund Expenses</b>	<b>16,505,130</b>	<b>11,821,122</b>	<b>4,684,007</b>	<b>71.62%</b>	

Town of Exeter

General Fund Revenues & Expenses (unaudited)  
For the Quarter Ended September 30, 2013

DRAFT

Description	Budgeted Revenue	Actual Revenue as of 9/30/2013	Uncollected	% Collected	Notes
<b>Warrant Articles</b>					
Human Service Warrant Articles	114,895	57,496	57,399	50.0%	Payments processed quarterly
Town Hall Brick Repair	-	1,250	(1,250)		
Town Office Modular HVAC System	-	4,893	(4,893)		
Fire Association Collective Bargaining	7,336		7,336	0.0%	1st year contract additional costs
Supplemental Paving	250,000		250,000	0.0%	Additional funding request
375th Anniversary Celebration	20,000	11,400	8,600	57.0%	375th anniversary of the founding of the Town
Linden St. & Court St. Culverts	150,000		150,000	0.0%	To design necessary improvements to defective culverts
Fire Engine Ladder Truck	107,250	-	107,250	0.0%	E1 Ladder Truck, \$107k represents 1st of ten annual lease payments
<b>Total Warrant Articles</b>	<b>649,481</b>	<b>75,039</b>	<b>574,442</b>	<b>11.6%</b>	
<b>Total General Fund Expenses with Warrant Articles</b>					
	<b>17,154,611</b>	<b>11,896,161</b>	<b>5,258,449</b>	<b>69.3%</b>	
<b>Net Income/ (Deficit)</b>	<b>\$ 0</b>	<b>\$ (1,754,649)</b>	<b>\$ 2,052,657</b>	<b>100.0%</b>	<b>Deficit due to 2nd half taxes not yet billed</b>



Town of Exeter

Water Fund Revenues & Expenses (unaudited)  
For the Quarter Ended September 30, 2013

DRAFT

Description	Budgeted Revenue	Actual Revenue as of 9/30/2013	Variance	% Collected	Notes
Water Fund Revenues	\$ 2,302,127	\$ 1,781,131	\$ 520,996	77%	Water Consumption Fees, Service Charges, Impact Fees and Misc. Fees

DEPARTMENT	Budget	Actual Expense as of 9/30/13	Budget Balance Available	% Used	Notes
Water Administration Total	342,582	251,452	91,130	73.4%	Staff Administration Wages & General Expenses
Water Billing Total	94,504	69,955	24,549	74.0%	Billing Wages and associated expenses
Water Distribution Total	526,660	347,422	179,238	66.0%	Water Distribution Wages and Expenses
Water Treatment Total	747,907	447,090	300,817	59.8%	Water Treatment Wages and Expenses
Water Fund Debt Service Total	468,942	468,940	2	100.0%	Debt Service for Water Fund
Water Fund Capital Outlay Total	121,532	46,423	75,109	38.2%	Includes vehicles, WTP maintenance and capital
<b>Total Water Fund Expenses</b>	<b>2,302,127</b>	<b>1,631,282</b>	<b>670,845</b>	<b>70.9%</b>	
<b>Net Income/ (Deficit)</b>	<b>-</b>	<b>149,849</b>	<b>(149,849)</b>	<b>100.0%</b>	Water Revenues Support expenses for this fund.

Town of Exeter

Sewer Fund Revenues & Expenses (unaudited)  
For the Quarter Ended September 30, 2013

DRAFT

Description	Budgeted Revenue	Actual Revenue as of 9/30/2013	Variance	% Collected	Notes
Sewer Revenues	\$ 2,279,537	\$ 1,595,119	\$ 684,418	70%	Sewer Usage and Svs Charges, Impact Fees, NH Wastewater Grant and Misc. Fees
Appropriation for Warrant Articles	89,643	89,643	-	100%	Vactor Truck
<b>Total Sewer Fund Revenues</b>	<b>2,369,180</b>	<b>1,684,762</b>	<b>684,418</b>	<b>71%</b>	
DEPARTMENT	Budget	Actual Expense as of 9/30/13	Budget Balance Available	% Used	Notes
Sewer Administration Total	424,453	275,049	149,404	65%	Sewer Admin wages and expenses
Sewer Billing Total	94,504	66,658	27,846	71%	Sewer Billing wages and expenses
Sewer Collection Total	518,975	361,047	157,928	70%	Sewer collection wages and expenses
Sewer Treatment Total	462,646	304,782	157,864	66%	Sewer treatment waggges and expenses
Sewer Fund Debt Service Total	622,427	461,459	160,968	74%	Sewer Fund Debt Service
Sewer Fund Capital Outlay	156,532	87,538	68,994	56%	Vehicles, WWTP Upgrades and Maintenance
<b>Sewer Fund Total Expenses</b>	<b>2,279,537</b>	<b>1,556,532</b>	<b>723,005</b>	<b>68%</b>	
<b>Warrant Articles</b>					
WAR - Vactor Truck Lease	89,643	-	89,643	0%	Sewer Vactor Truck
<b>Total Sewer Fund Expenses</b>	<b>2,369,180</b>	<b>1,556,532</b>	<b>812,648</b>	<b>66%</b>	
<b>Net Income/(Deficit)</b>	<b>-</b>	<b>128,230</b>	<b>(128,230)</b>	<b>-100%</b>	<b>Sewer fund revenues support expenses for this fund</b>

**Town of Exeter**  
**Report of Revolving Funds (unaudited)**  
**For the Quarter Ended Sept 30, 2013**

**DRAFT**

**CATV Fund**

<b>Description</b>	<b>Budgeted Revenue</b>	<b>Actual</b>	<b>Balance</b>	<b>% Collected /Spent</b>	<b>Notes</b>
<b>CATV Revenue</b>	<b>\$ 100,000</b>	<b>\$ 63,032</b>	<b>\$ 36,968</b>	<b>63%</b>	50% of Comcast Revenue to General Fund and 50% to CATV Fund
<b>CATV Expenses</b>					
CT Fund-Sal/Wages FT	\$ 16,000	\$ 11,917	\$ 4,083	74%	20% of FT IT Wages
CT Fund - Sal/Wages PT	10,100	7,006	3,094	69%	20% of PT IT Wages
CT Fund- Health Insurance	3,592	2,610	982	73%	
CT Fund- Dental Insurance	100	75	25	75%	
CT Fund- Life Insurance	24	18	6	75%	
CT Fund - FICA	1,619	1,118	501	69%	
CT Fund - Medicare	379	262	117	69%	
CT Fund - Town Retirement	1,570	1,128	442	72%	
CT Fund - Supplies	6,750	1,992	4,758	30%	
CT Fund - Postage	50		50	0%	
CT fund - E Channel Assessment	11,950	11,936	14	100%	Annual Assessment from SAU 16
CT Fund- Consulting Services	20,000		20,000	0%	
CT Fund - Contracted Services	2,000		2,000	0%	
CT Fund- Legal Expense	250		250	0%	
CT Fund - Dues	250		250	0%	
CT Fund - Internet Services	4,200	3,053	1,147	73%	
CT - Capital Outlay CATV	10,000	418	9,582	4%	
<b>Total Expenses</b>	<b>\$ 88,834</b>	<b>\$ 41,533</b>	<b>\$ 47,301</b>	<b>47%</b>	
<b>Net Income/(Loss)</b>	<b>\$ 11,166</b>	<b>\$ 21,499</b>	<b>\$ (10,333)</b>	<b>193%</b>	

**Town of Exeter  
Report of Revolving Funds (unaudited)  
For the Quarter Ended Sept 30, 2013**

**DRAFT**

**Recreation Revolving Fund Revenue**

<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Balance</b>	<b>% Collected /Spent</b>	<b>Notes</b>
Rec -Special Events	\$ 80,000	\$ 47,512	\$ 32,488	59%	Includes PowderKeg Festival
Rec Concession Stand Rev	28,000	25,417	2,583	91%	
Rec Pool Program	45,000	36,834	8,166	82%	
Rec Program Revenue	269,000	257,673	11,327	96%	Summer Adventure Camp and Teem Camp Revenues
Rec Swimming Program	28,500	33,673	(5,173)	118%	Swim Lessons
Rec Trips Program	10,000	7,379	2,621	74%	
Interest Income-Fund 08	-	2	(2)	0%	
Rec Rev Transfers In	20,000	4,960	15,040	25%	
<b>Total Revenue</b>	<b>\$ 480,500</b>	<b>\$ 413,450</b>	<b>\$ 67,050</b>	<b>86%</b>	The bulk of the revenue is collected during the spring and summer months
RR- Sal/Wages Temp	\$ 160,000	\$ 155,629	\$ 4,371	97%	
RR- FICA	9,920	9,707	213	98%	
RR- Medicare	2,320	2,270	50	98%	
RR - Retirement Town	100	66	34	66%	
RR- Water/Sewer Bills	10,200	8,915	1,285	87%	
RR - Pool Maintenance	5,000	4,835	165	97%	
RR- Supplies	500	432	68	86%	
RR - Pool Supplies	9,200	9,054	146	98%	
RR- Pool Food Supplies	14,200	14,119	81	99%	
RR- Equipment & Supplies	50	-	50	0%	
RR- Bank Card Fees	4,800	4,741	59	99%	
RR- Cell Phones	1,500	711	789	47%	
RR- Advertising	300	-	300	0%	
RR- Dues	565	3,270	(2,705)	579%	
RR- Printing	10,000	9,823	177	98%	
RR- Public Safety Detail	1,100	-	1,100	0%	
RR- Trips	8,500	8,035	465	95%	
RR- Rec Programs	140,000	135,349	4,651	97%	
RR- Special Events	45,000	40,251	4,749	89%	Includes Event expenses related to Powder Keg Festival
RR- Software Contract	6,000	1,907	4,093	32%	Rec Trac Software
RR- Travel Reimbursement	50	-	50	0%	
RR- Conf/Room/Meals	4,500	4,298	202	96%	
RR- Capital Outlay	25,000	23,453	1,547	94%	Memorial
<b>Total Expense</b>	<b>458,805</b>	<b>436,865</b>	<b>21,940</b>	<b>95%</b>	
<b>Net Income/(Loss)</b>	<b>\$ 21,695</b>	<b>\$ (23,415)</b>	<b>\$ 45,110</b>	<b>-108%</b>	

**Town of Exeter**  
**Report of Revolving Funds (unaudited)**  
**For the Quarter Ended Sept 30, 2013**

**DRAFT**

Ambulance Revolving Fund	Budget	Actual	Balance	% Collected /Spent	
<b>EMS- Ambulance Transport Revenue</b>	<b>\$ 448,971</b>	<b>\$ 357,195</b>	<b>\$ 91,776</b>	<b>80%</b>	
EMS - Salaries/Wages FT	\$ 41,968	\$ 30,265	\$ 11,703	72%	Dispatch Wages
EMS-Salaries/Wages OT	78,489	44,111	34,378	56%	OT for all paramedics
EMS- Longevity Pay	350	-	350	0%	
EMS-Health Insurance	24,247	18,178	6,069	75%	Health Insurance for Dispatcher
EMS-Dental Insurance	1,634	1,225	409	75%	Dental Insurance for Dispatcher
EMS- Life Insurance	72	45	27	63%	Life Insurance for Dispatcher
EMS- FICA	2,624	1,739	885	66%	Payroll Taxes for FT and OT Wages
EMS-Medicare	1,752	984	768	56%	Payroll Taxes for FT and OT Wages
EMS-Retirement Town	4,150	2,862	1,288	69%	Retirement for Dispatcher
EMS-Retirement Fire	19,869	10,657	9,212	54%	Retirement for Fire/Paramedics
EMS-Vehicle Maintenance	5,500	579	4,921	11%	
EMS-Third Party Collection Fees	19,800	15,299	4,501	77%	Amulance Third Party Billing Service
EMS-Postage	550	46	504	8%	
EMS-Paramedic Training	10,645	10,310	335	97%	
EMS- Emergency Medical Supplies	23,500	18,052	5,448	77%	
EMS-Medical Equipt Maint	14,735	4,064	10,671	28%	
EMS-Contracted Training	6,670	1,080	5,590	16%	
EMS- Cell Phones	1,720	653	1,067	38%	
EMS - Ambulance Refunds	1,300	1,261	39	97%	
EMS - Fuel	4,186	6,989	(2,803)	167%	
EMS - Ambulance Lease	61,883	61,937	(54)	100%	Lease
<b>Total Expense</b>	<b>\$ 325,644</b>	<b>\$ 230,336</b>	<b>\$ 95,308</b>	<b>71%</b>	
<b>Net Income/(Loss)</b>	<b>\$ 123,327</b>	<b>\$ 126,859</b>	<b>\$ (3,532)</b>	<b>103%</b>	

**Town of Exeter  
Analysis of Property Tax/Liens Receivable  
As of 9/30/13**

**DRAFT**

<u>Type</u>	<u>Bill Year</u>	<u>Balance Outstanding as of 09/30/13</u>	<u>Balance Outstanding as of 12/31/12</u>	<u>\$ Change</u>	<u>% Change</u>
Lien	*2005-2008	8,221	19,790	11,569	58%
Lien	2009	16,842	103,628	86,786	84%
Lien	2010	119,343	210,629	91,286	43%
Lien	2011	250,745	346,374	95,629	28%
Lien	2012	411,610	1,582,530	1,170,920	74%
<b>Subtotal</b>		<b>\$ 806,761</b>	<b>\$ 2,262,951</b>	<b>\$ 1,456,190</b>	<b>64%</b>
<b>Tax</b>	<b>2013</b>	<b>587,567</b>	<b>-</b>	<b>(587,567)</b>	<b>N/A</b>
<b>Grand Total</b>		<b>\$ 1,394,328</b>	<b>\$ 2,262,951</b>	<b>N/A</b>	<b>N/A</b>

*As of Sept 30, 2013 93% of all property taxes billed in May 2013 were collected.*

*Additionally there has been a 64% decrease in property taxes in arrears from December 31, 2012 to September 30, 2013*

**TOWN OF EXETER, NEW HAMPSHIRE**

**Annual Financial Statements**

**For the Year Ended December 31, 2012**

**DRAFT**

## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Exeter, New Hampshire

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Exeter, New Hampshire, as of December 31, 2012, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Exeter, New Hampshire, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated \_\_\_\_\_, 2013 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that

report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Nashua, New Hampshire  
\_\_\_\_\_, 2013

**DRAFT**

TOWN OF EXETER, NEW HAMPSHIRE  
GOVERNMENTAL FUNDS

BALANCE SHEET  
DECEMBER 31, 2012

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and short-term investments	\$ 13,578,864	\$ 721,765	\$ 14,300,629
Investments	7,373	337,035	344,408
Receivables:			
Property taxes	2,357,332	-	2,357,332
Departmental	-	227,247	227,247
Intergovernmental	72,201	21,865	94,066
Due from external parties	58,872	-	58,872
Other assets	16,234	28,132	44,366
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 16,090,876</b>	<b>\$ 1,336,044</b>	<b>\$ 17,426,920</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 656,675	\$ 27,166	\$ 683,841
Retainage payable	-	16,255	16,255
Accrued liabilities	280,878	1,795	282,673
Due to other governments	12,362,184	-	12,362,184
Other liabilities	5,994	-	5,994
	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>13,305,731</b>	<b>45,216</b>	<b>13,350,947</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>1,802,533</b>	<b>242,409</b>	<b>2,044,942</b>
<b>FUND BALANCES:</b>			
Nonspendable	369,681	53,454	423,135
Restricted	-	1,460,522	1,460,522
Committed	273,197	-	273,197
Assigned	169,022	-	169,022
Unassigned	170,712	(465,557)	(294,845)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUND BALANCES</b>	<b>982,612</b>	<b>1,048,419</b>	<b>2,031,031</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 16,090,876</b>	<b>\$ 1,336,044</b>	<b>\$ 17,426,920</b>

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

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

## 18. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

In fiscal year 2011, the Town implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at December 31, 2012:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

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

Following is a breakdown of the Town's fund balances at December 31, 2012:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>			
Advance to other funds	\$ 369,681	\$ -	\$ 369,681
Nonexpendable permanent funds	-	53,454	53,454
<b>Total Nonspendable</b>	<b>369,681</b>	<b>53,454</b>	<b>423,135</b>
<b>Restricted</b>			
Bonded projects	-	431,030	431,030
Special revenue funds	-	596,421	596,421
Expendable permanent funds	-	433,071	433,071
<b>Total Restricted</b>	<b>-</b>	<b>1,460,522</b>	<b>1,460,522</b>
<b>Committed</b>			
Capital reserve funds	273,197	-	273,197
<b>Total Committed</b>	<b>273,197</b>	<b>-</b>	<b>273,197</b>
<b>Assigned</b>			
Encumbrances	169,022	-	169,022
<b>Total Assigned</b>	<b>169,022</b>	<b>-</b>	<b>169,022</b>
<b>Unassigned</b>	<b>170,712</b>	<b>(465,557)</b>	<b>(294,845)</b>
<b>Total Unassigned</b>	<b>170,712</b>	<b>(465,557)</b>	<b>(294,845)</b>
<b>Total Fund Balance</b>	<b>\$ 982,612</b>	<b>\$ 1,048,419</b>	<b>\$ 2,031,031</b>

## 19. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 170,712
Unearned revenue	<u>1,802,533</u>
Tax Rate Setting Balance	<u>\$ 1,973,245</u>

**20. Commitments and Contingencies**

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

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**21. Post-Employment Healthcare and Life Insurance Benefits**

**Other Post-Employment Benefits**

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

**A. Plan Description**

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of January 1, 2011, the actuarial valuation date, approximately 36 retirees and 123 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

TOWN OF EXETER, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,  
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>Revenues and other sources:</b>				
Property taxes	\$ 12,128,447	\$ 12,156,699	\$ 12,156,699	\$ -
Motor vehicle registrations	1,950,000	1,950,000	2,035,123	85,123
Interest, penalties, and other taxes	212,175	212,175	190,124	(22,051)
Charges for services	969,058	969,058	876,401	(92,657)
Intergovernmental	922,028	921,901	1,014,567	92,666
Licenses and permits	332,000	332,000	426,437	94,437
Investment income	5,000	5,000	4,363	(637)
Miscellaneous	28,125	-	20,471	20,471
Other financing sources:				
Transfers in	45,630	45,630	55,847	10,217
Use of fund balance	174,458	174,458	174,458	-
<b>Total Revenues</b>	<b>16,766,921</b>	<b>16,766,921</b>	<b>16,954,490</b>	<b>187,569</b>
<b>Expenditures and other uses:</b>				
Current:				
General government	3,454,986	2,473,292	2,493,565	(20,273)
Public safety	7,004,946	7,006,198	6,761,063	245,135
Public works	2,717,721	3,459,615	3,268,432	191,183
Sanitation	855,250	849,249	812,673	36,576
Health and human services	314,259	274,608	258,202	16,406
Culture and recreation	1,393,481	1,389,281	1,342,552	46,729
Conservation	13,105	13,105	8,989	4,116
Capital outlay	346,900	635,300	604,300	31,000
Debt service:				
Principal	504,640	504,640	502,744	1,896
Interest	161,633	161,633	150,040	11,593
Other financing uses:				
Transfers out	-	-	53,496	(53,496)
<b>Total Expenditures</b>	<b>16,766,921</b>	<b>16,766,921</b>	<b>16,256,056</b>	<b>510,865</b>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 698,434</b>	<b>\$ 698,434</b>

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

2013 Exeter Tax Rate Calculation - DRAFT Updated 10/17/13

	Town Portion	Tax Rates
Gross Town Appropriations	22,945,918	
Less: Bond Proceeds	1,120,000	
Less: Water Fund Revenues	2,302,127	
Less: Sewer Fund Revenues	2,369,180	
Less: Other Revenues	4,464,704	
Less: Fund Balance Reduction	564,494	
Net Town Tax Effort	12,125,413	7.55
Add: Overlay	150,000	
Add: War Service Credits	334,200	
Total Town Appropriation	12,609,613	
Approved Town Tax Effort	12,609,613	
Municipal Tax Rate		7.85
		2,355

Net Taxable Valuation

1,606,450,382  
 1,576,917,568  
 29,532,814  
 1.87%

17,154,611

(0.16)  
 (48)

1.78%  
 2,403

Fund Balance Application - Town

EMS Surplus (95% of 216,433)	224,648	95% of EMS Fund 2012 surplus
LGC turnback #1, #2	297,168	LGC turnbacks (9/13)
Other	42,678	25% of GAAP unassigned
Total Applied	564,494	



**Town of Exeter  
EMS Revolving Fund  
FYE 12/31/12**

**DRAFT**

<u>Account Description</u>	<u>Amount</u>
<b>EMS- Ambulance Transport Revenue</b>	<u><b>468,147</b></u>
EMS - Salaries/Wages FT	38,979
EMS-Salaries/Wages OT	68,089
EMS- Longevity Pay	300
EMS- Holiday Pay	1,643
EMS-Health Insurance	23,923
EMS-Dental Insurance	1,615
EMS- Life Insurance	60
EMS- FICA	2,416
EMS-Medicare	1,554
EMS-Retirement Town	3,603
EMS-Retirement Fire	16,802
EMS-Vehicle Maintenance	5,300
EMS-Third Party Collection Fees	17,133
EMS-Postage	107
EMS-Paramedic Training	249
EMS- Emergency Medical Supplies	19,328
EMS-Medical Equipt Maint	17,370
EMS-Contracted Training	5,120
EMS- Mobile Communications	1,540
EMS - Ambulance Refunds	1,297
EMS - Fuel	5,247
<b>Total Expenses</b>	<u><b>231,675</b></u>
<b>Net Income/(Deficit)</b>	<u><b>236,472</b></u>
<b>Turnback to General Fund @ 95%</b>	<u><b>224,649</b></u>

# Memo

To: Russell Dean, Exeter Town Manager  
Town of Exeter, Board of Selectmen

Thru: Jennifer Perry, Public Works Director

From: Kevin Smart, Maintenance Superintendent

Date: 18 October 2013

Re: Municipal Gasoline and Diesel 2013-2014

Pursuant to recent completion of our 2012-2013 fixed price contract for no-lead gasoline price of 37,000 gallons at \$3.18 per gallon, a contract renewal is recommended. At this time we are set up to take advantage of the seasonal low in the petroleum market. Traditionally the end of summer is when the market is at its lowest, prior to the heating season and is the most beneficial time to lock in a fixed price. The current price of \$2.89 is offered, is lower than the previous year, and is speculated to go slightly lower prior to the seasonal upswing. It is recommended that a close watch on the market during the next 2-3 weeks may provide additional savings. In this volatile spot market it is prudent to capture the low pricing quote on the same day it is offered as the market changes constantly throughout the day. The actual lock in price is obtained at the time of contract execution. The fixed price contract uses a formula of; number of gallons consumed in a year, number of gallons delivered, and frequency of delivery to calculate our contract price. The current gasoline contract price of \$2.89 is based on an estimated annual consumption of 40,000 gallons.

It is also recommended that our diesel fuel purchases shall remain as rack-plus with our eligibility for delivery costs fixed by the state bid program. Our diesel consumption is approximately one third of our gasoline usage making our lower amounts of diesel much less favorable for fixed pricing.

A decision to accept a fixed price annual contract continuation with Dennis K. Burke is recommended as the best way to hedge the volatility of future fuel costs, and gain budget stability. Dennis K. Burke is also the supplier for the NH state bid program.

**RSA 79-E**

# RSA 79-E Time Line

- **July:** BOS was Introduced to RSA 79-E and requested the EDC research this policy.
- **August:** EDC was introduced to this policy and suggested the policy covers a large area of Exeter's Town Center and recommended the Urban Compact Area be looked into as an eligible district.
- **September:** The EDC requested more research into only the commercial areas within the Urban Compact Area
- **October:** The EDC voted to recommend 11 districts as eligible for RSA 79-E.

## Application Process:

Owner of qualifying structure intends to substantially rehabilitate property

Owner applies to Exeter's Board of Selectmen for tax relief incentive

Exeter's Board of Selectmen hold a public hearing within 60 days of application receipt

Three Questions are asked:

**Question 1:** Is it a qualifying structure?

- Property is located in the designated parcels.

**Question 2:** Is the proposed rehabilitation substantial?

- Rehab cost is greater than or equal to \$75,000 or 15% of the structure's assessed valuation, whichever is less.

**Question 3:** Is one of any of the public benefits fulfilled?

- Downtown economic vitality. Improves a culturally or historically important structure
- Promotes downtown development
- Increase downtown housing

Exeter's Select Board decides within 45 days of the hearing. To grant the tax relief, it must find the following: There is a specifically identified public benefit that will be preserved by a covenant, and the proposed use is consistent with local master plan or development regulations.

**Approval:** no tax increases attributable to the rehabilitation of the structure for a maximum of 5 years from completion of rehab; may be extended 2 years if new housing units are created (4 years if affordable); may be extended 4 years if the structure is historically important

Covenant is record; may last 2X the term of tax relief; may include a lien against casualty insurance proceeds

Denial of application must be accompanied by written explanation.

Appeal of denial may be done in superior court or Board of tax and Land Appeals

# Changes to the law....

- The law has been changed to include any historic structures within the municipality as eligible for RSA 79-E for energy efficiency projects.
- Historic Structure: A structure eligible for listing on the National Register of Historic Places or the state register of historic places.
- Historic Structure Rehabilitation Cost: Only has to be \$5,000 or 10 percent of pre-assessed value if used for improvement to energy efficiency.
- Type of Rehabilitation: Has to "...conserve the embodied energy in existing building stock."

# Example in NH

- **Newmarket, NH:** Newmarket Mills was granted 3.5 years of tax relief for their rehabilitation of the old mill buildings along the Lamprey River. The two mill buildings now consist of 120 residential units and 35,000 square feet of commercial retail space. The pre-construction assessed value of the building was \$1.8 million and now the value is currently assessed at \$2.8 million. In 2016 Newmarket Mills, LLC will be assessed at the full value of \$2.8 million.
- **Concord, NH:** The city was able to turn a rundown two story office building into a five story office building with 50,000 Sqf of apartment space. The project cost \$26 million dollars and involved an expansion of utilities and environmental clean up of the site.

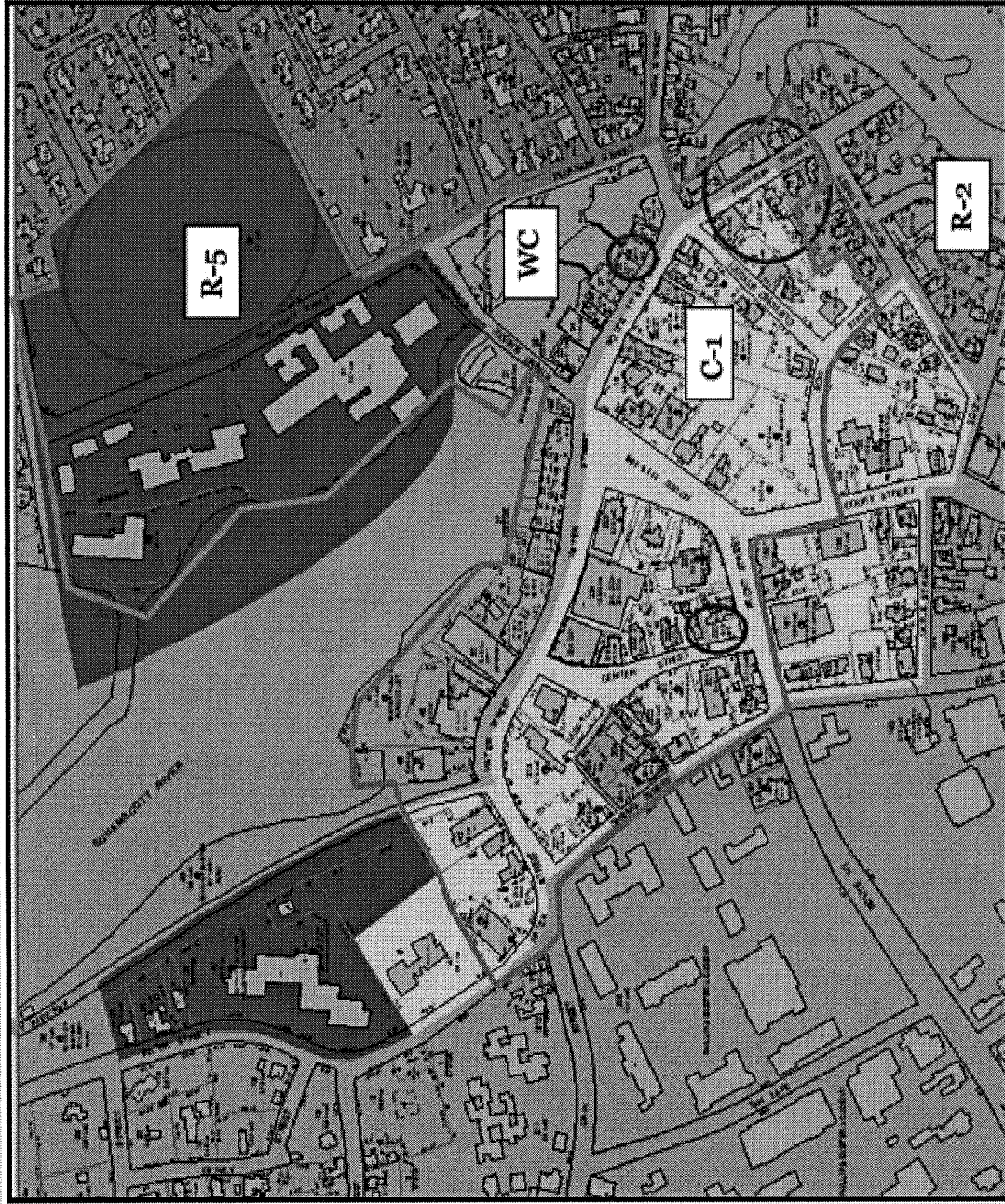
## **How have other towns defined “public benefit” under RSA 79-E?**

- Restored historic property
- Increased office space
- Increased quality of housing units
- Updating architecture to be consistent with rest of downtown
- Increased utilization of “blighted” buildings
- “Job creation” (In Durham turned a house into an office building for a high-tech start up)

## **How towns have used RSA 79-E to their advantage:**

- Limited restrictions, so Board of Selectmen have room to negotiate and attract applicants





**TIF & RSA 79-E would only interact with all of WC  
“Waterfront Commercial” and most of C-1 “Central”. R5 & R2  
would not have access to RSA 79-E**

- **Several NH Communities have overlapped TIF and RSA 79-E with no applications interfering with TIF revenue. (Peterborough, Franklin, & Newmarket)**

- **Reasons to overlap districts:**

- Timing.
- “...no obligation to grant an application for tax relief for properties located within TIF districts...” RSA 79-E:4 VI

- **Concord has granted projects tax relief within their TIF district.**

- Reasons to grant tax relief within TIF district:
  - The projects would not have happened without RSA 79-E.
  - The TIF district could afford to provide temporary tax relief.

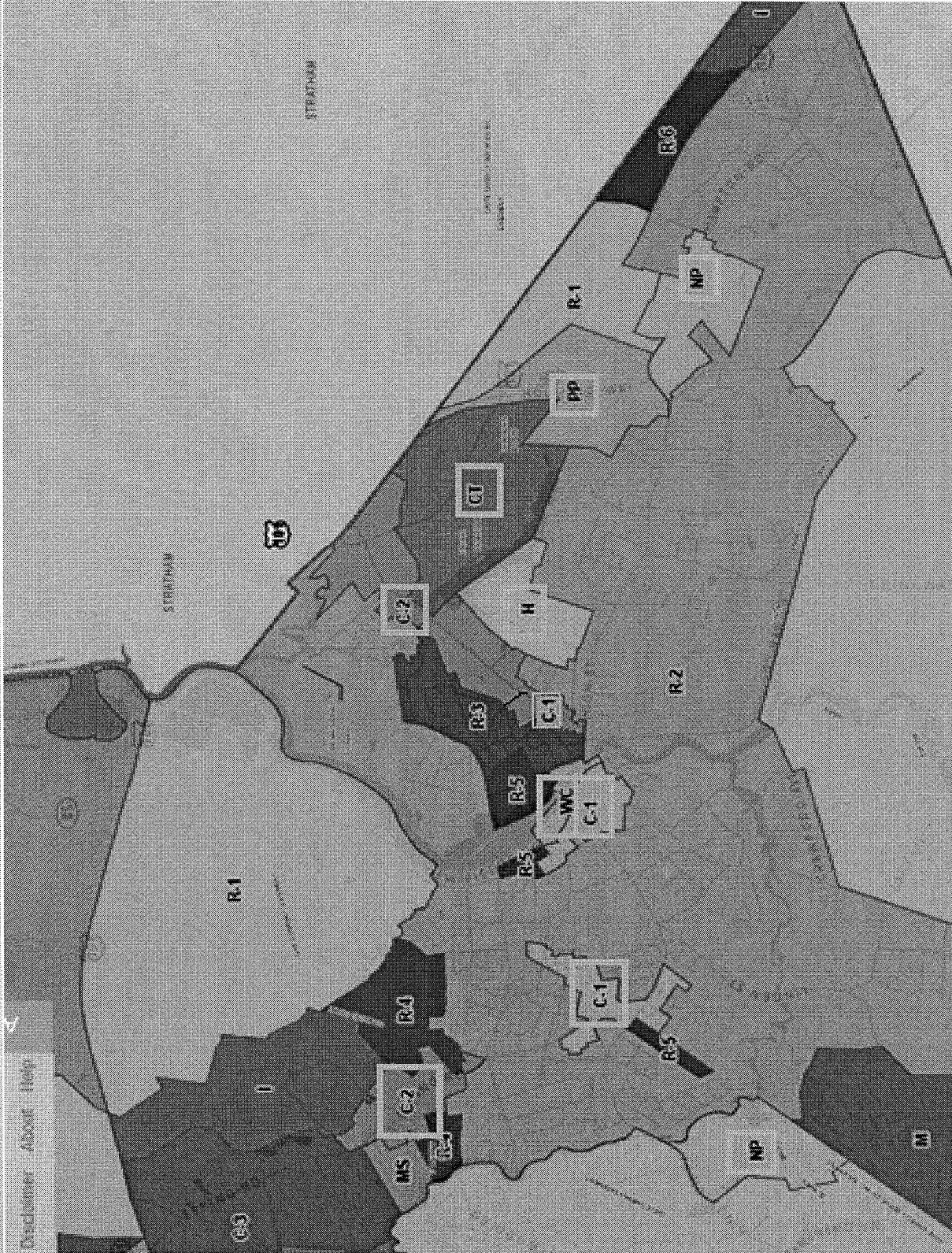
Scenario #1: Under the assumption that tax incentives don't influence investment

	Pre assessed value	500,000						
	Rehabilitation/Investment	500,000						
	Tax Rate	2.60%						
	With RSA 79-E	Without RSA 79 E						
Year 1	500,000	1,000,000						
Year 2	500,000	1,000,000						
Year 3	500,000	1,000,000						
Year 4	1,000,000	1,000,000						
Year 5	1,000,000	1,000,000						
Year 6	1,000,000	1,000,000						
Year 7	1,000,000	1,000,000						
Year 8	1,000,000	1,000,000						
Year 9	1,000,000	1,000,000						
Year 10	1,000,000	1,000,000						
TIF Revenue	91,000	130,000						
GF Revenue	130,000	130,000						
	<b>221,000</b>	<b>260,000</b>						

## Scenario #2: Tax incentive creates investment

	Pre assessed value	500,000					
	Rehabilitation/Investment	500,000					
	Tax Rate	2.60%					
	With RSA 79-E	Without RSA 79 E					
Year 1	500,000	500,000					
Year 2	500,000	500,000					
Year 3	500,000	500,000					
Year 4	1,000,000	500,000					
Year 5	1,000,000	500,000					
Year 6	1,000,000	500,000					
Year 7	1,000,000	500,000					
Year 8	1,000,000	500,000					
Year 9	1,000,000	500,000					
Year 10	1,000,000	500,000					
TIF Revenue	91,000	0					
GF Revenue	130,000	130,000					
	<b>221,000</b>	<b>130,000</b>					





**11 Districts as Potential Places for RSA 79-E**

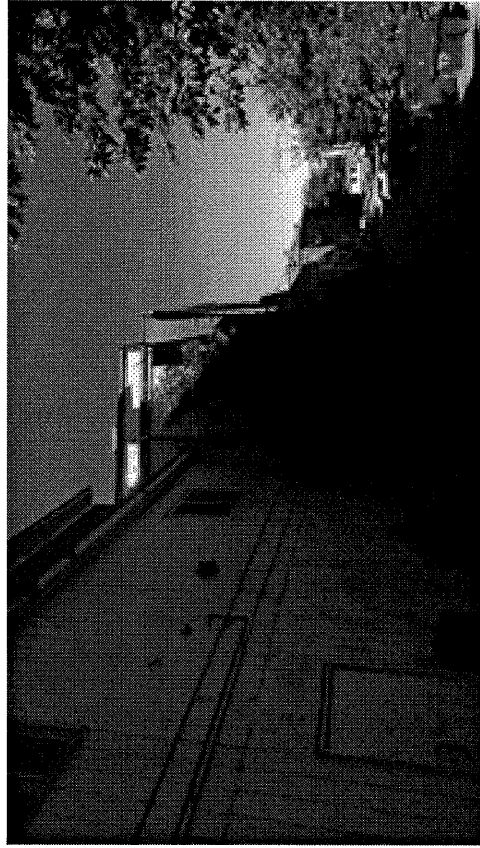
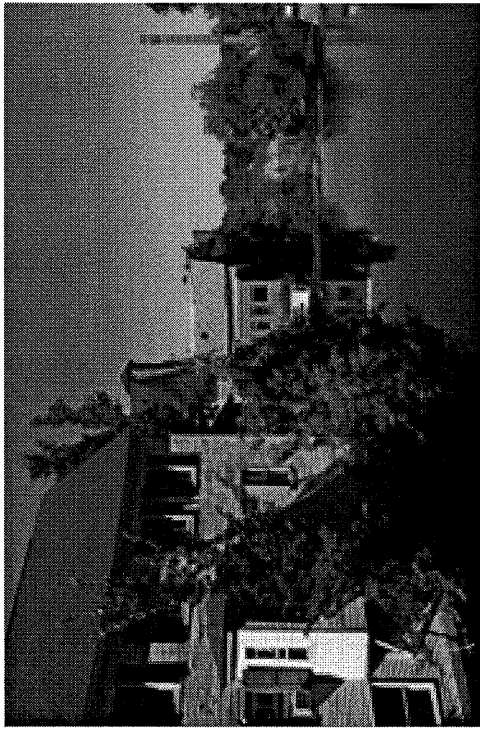
# Language for the Warrant Article

- Shall the Town adopt the Community Revitalization Tax Relief Incentive outlined in Chapter 79-E of state law and to designate eleven commercial areas as meeting the standards for an eligible district as set forth in RSA 79-E:2? (The eleven districts will consist of areas zoned C-1, C-2, WC, CT, PP, H and two areas zoned as NP on Hampton Road and Kingston Road. A map of these districts is available on the Town's website and Town Clerk's Office.)



**C-1 "Central Downtown". About 65 Structures (high density) Over 130 Businesses**

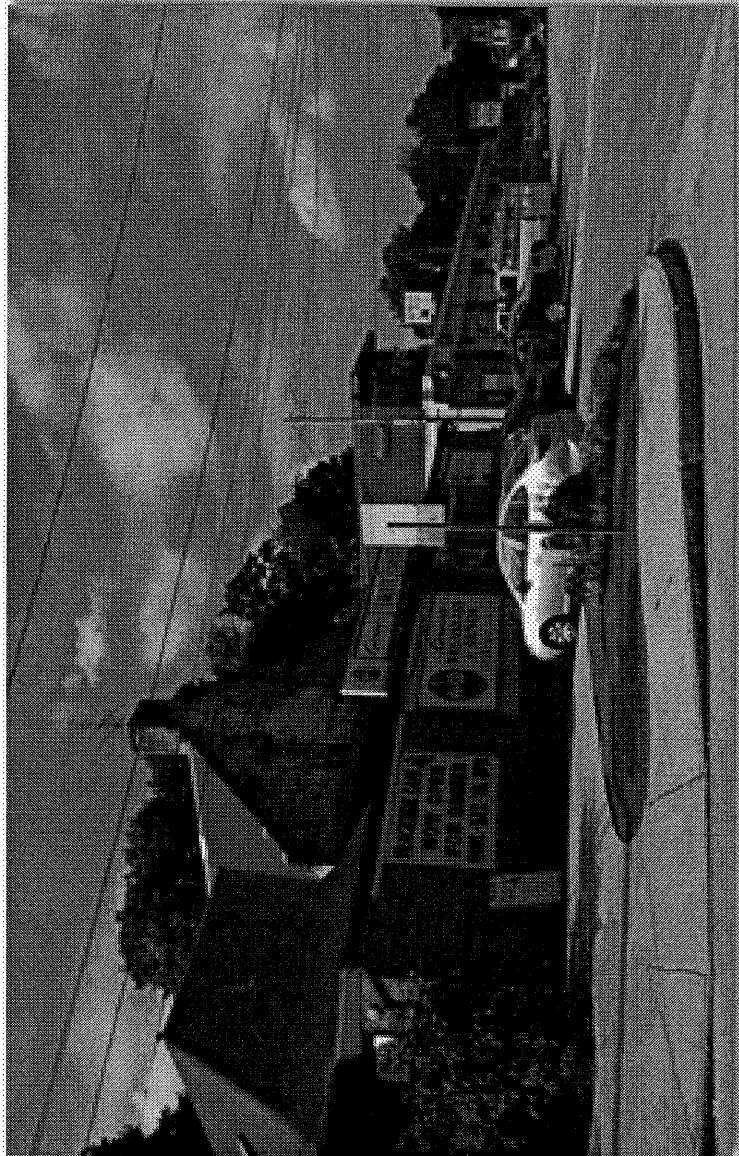
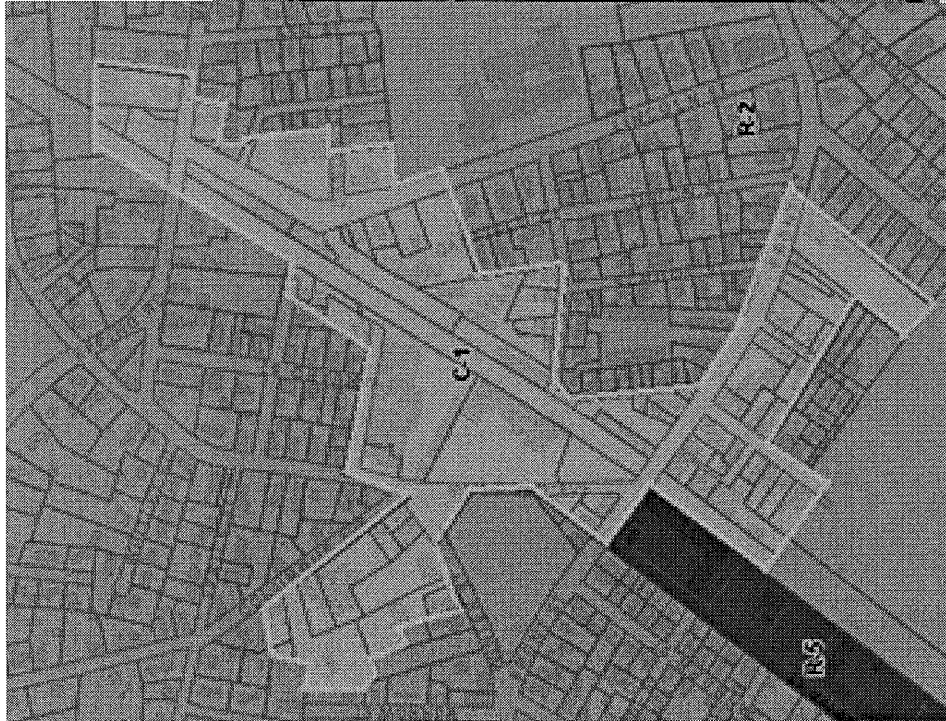
**Businesses: Downtown retail, professional offices, public buildings, etc.**



**WC "Waterfront Commercial": About 25 structures (high density) (over 80 businesses)**

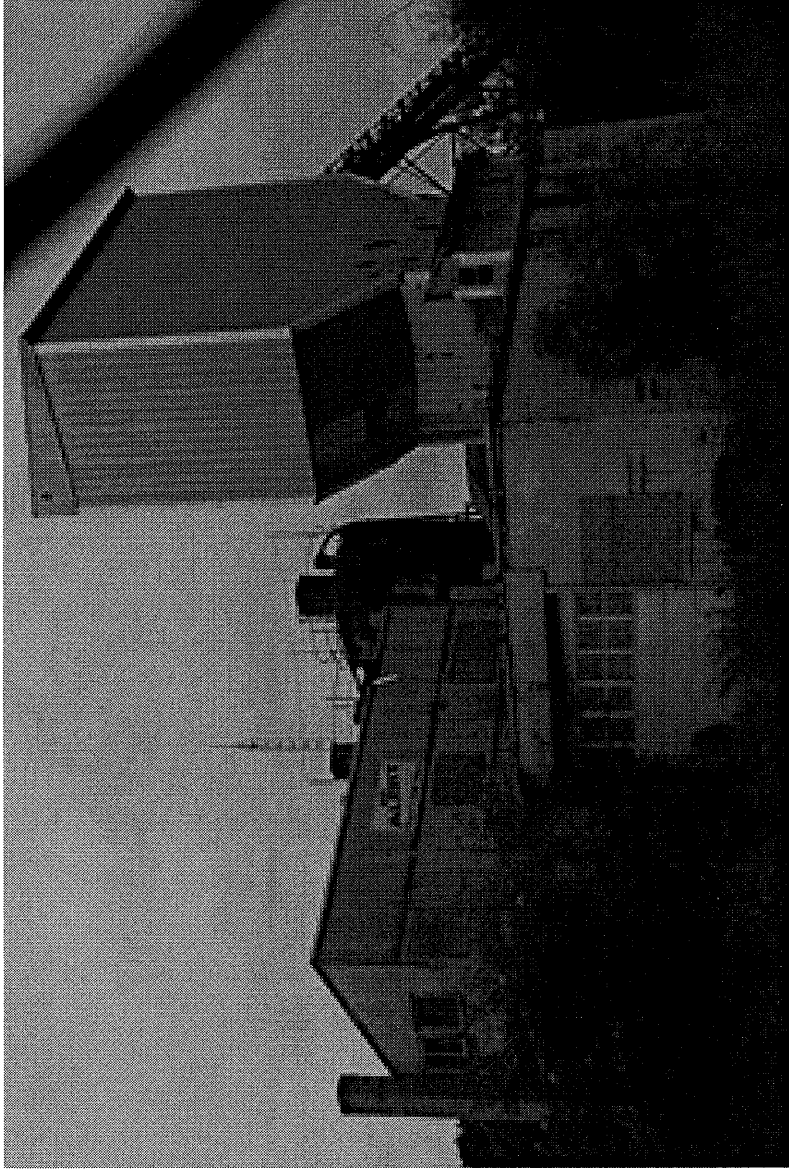
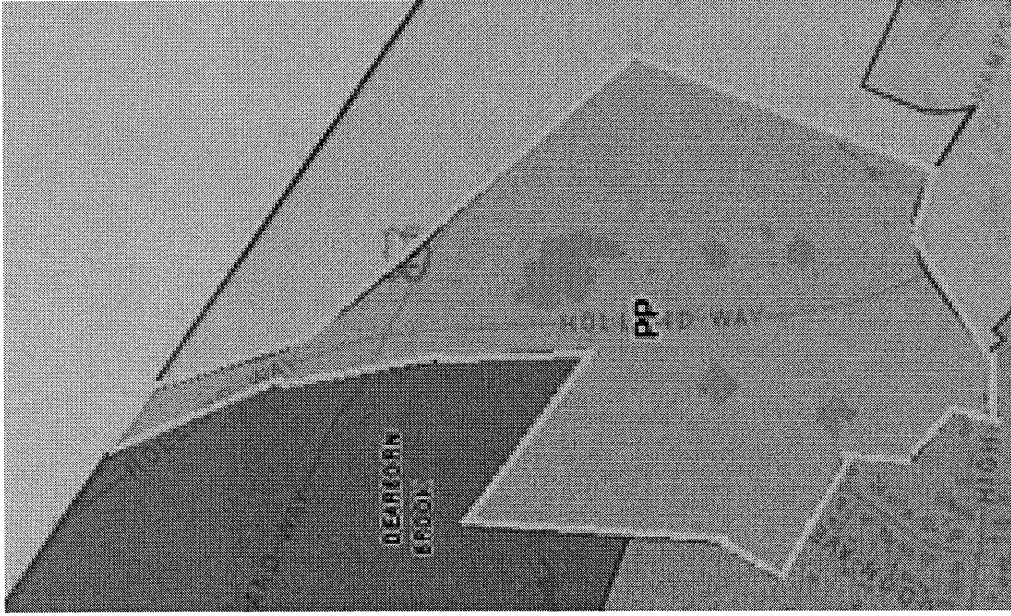
**Businesses: Downtown retail, professional offices, restaurants, etc**





**C-1 "Lincoln". About 70 Structures (high density) Over 20 Businesses**

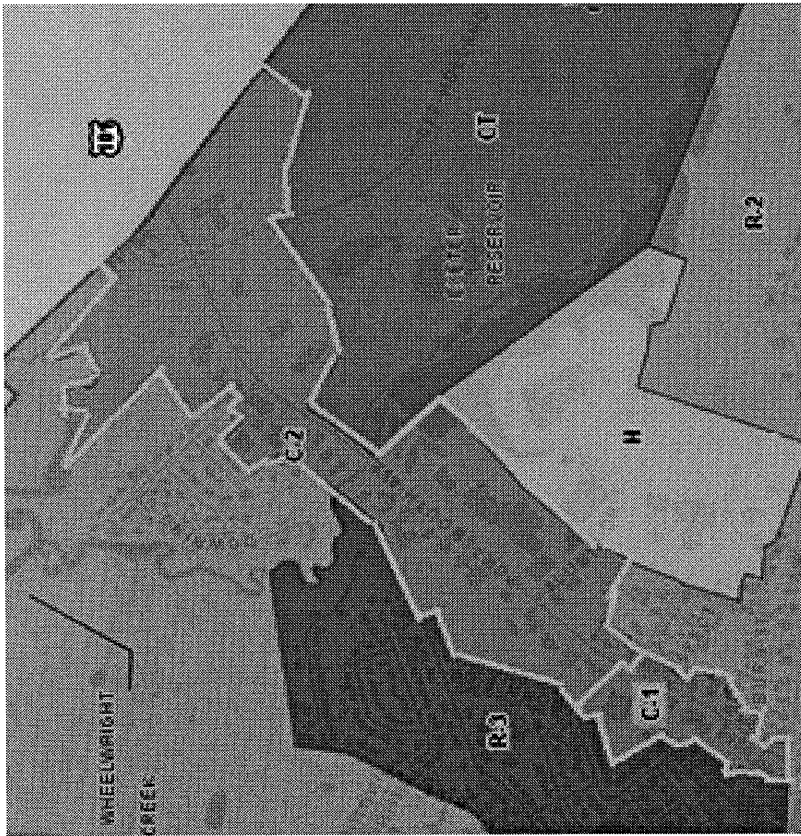
**Businesses: Train station, restaurants, retail stores, etc.**



**PP "Professional/Technology Park" About 5 Structures (low density) Over 5 Businesses**

**Businesses: Finance, insurance, pharmaceuticals, real estate, etc**

**Includes "Exeter Corporate Park"**



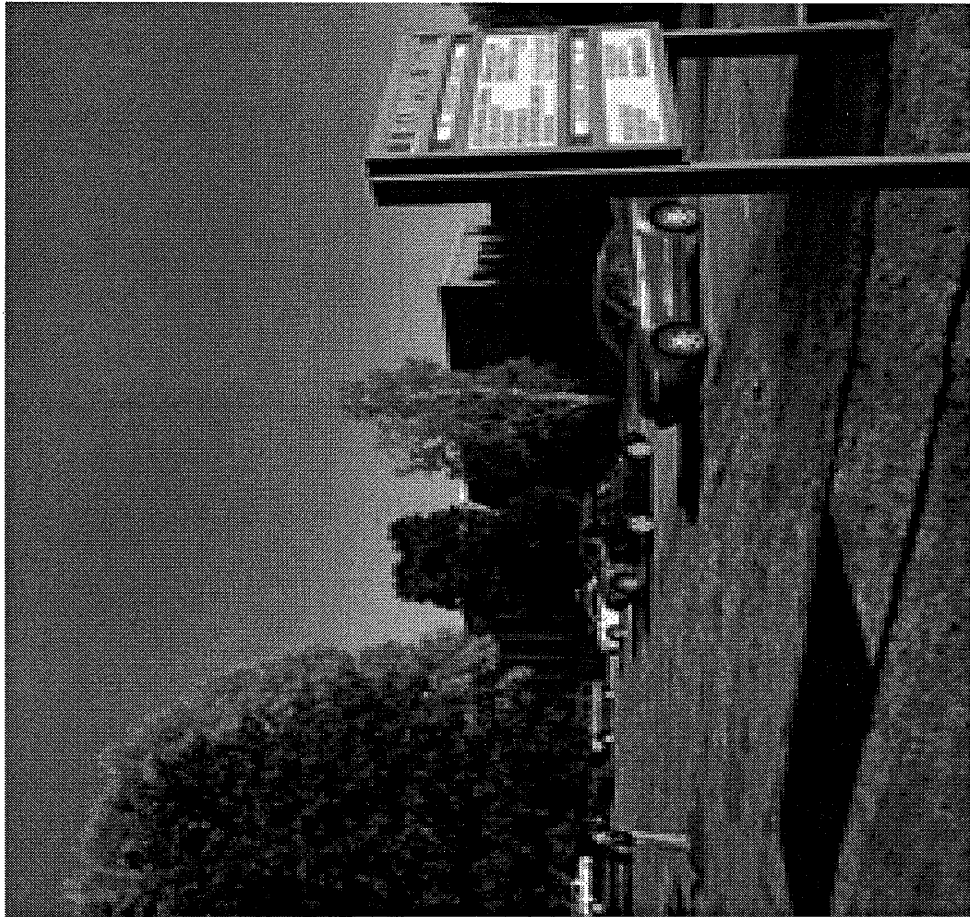
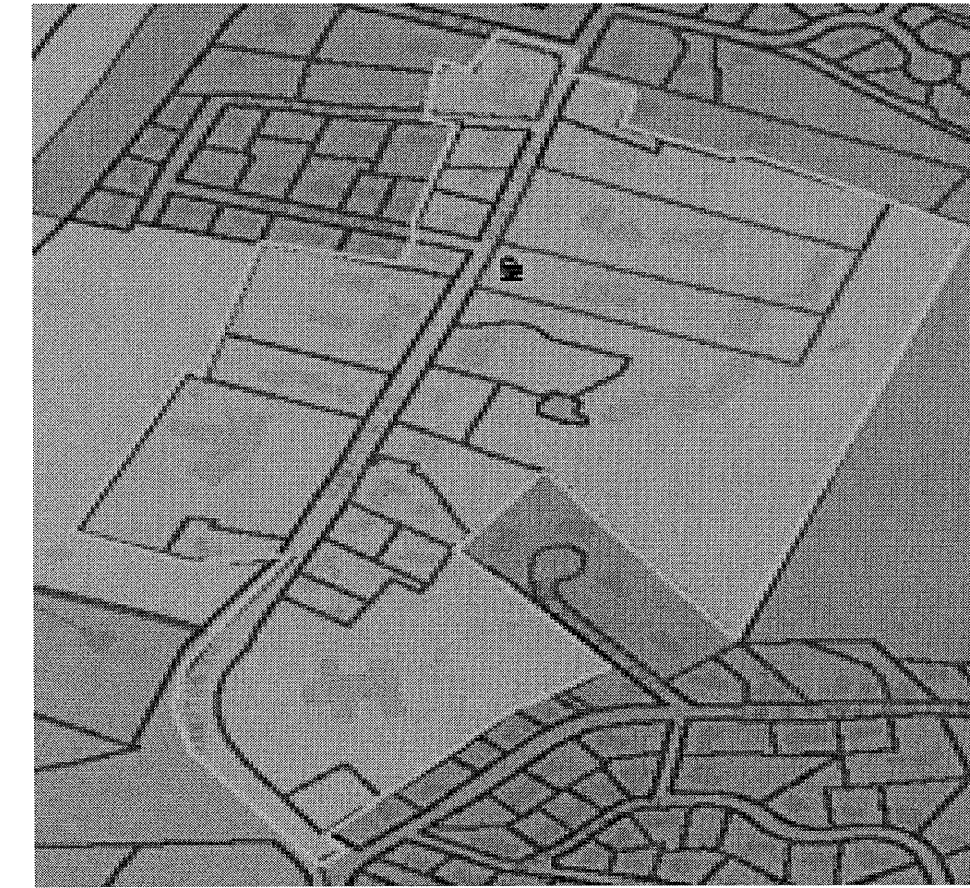
**C-2: Portsmouth Ave: About 50 Structures. (high density)**

**Business: Retail, car dealerships, professional office, restaurants, etc.**

**Over 85 businesses between the two districts**

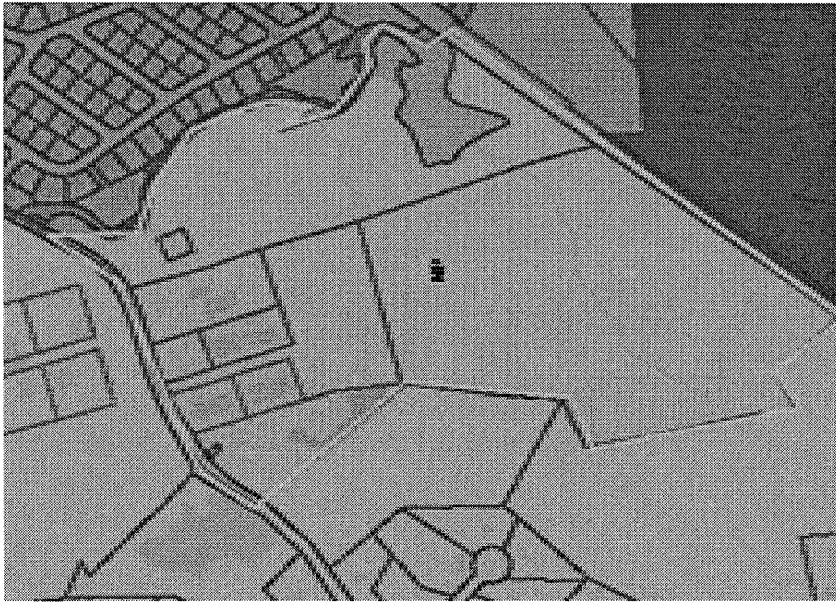
**C-1 Portsmouth Ave: About 30 Structures. (high density)**

**Businesses: restaurants, professional office, retail, etc.**



**Neighborhood Professional "Hampton Rd" About 35 structures (high density). About 55 Businesses**

**Businesses: Medical, legal, & financial offices.**

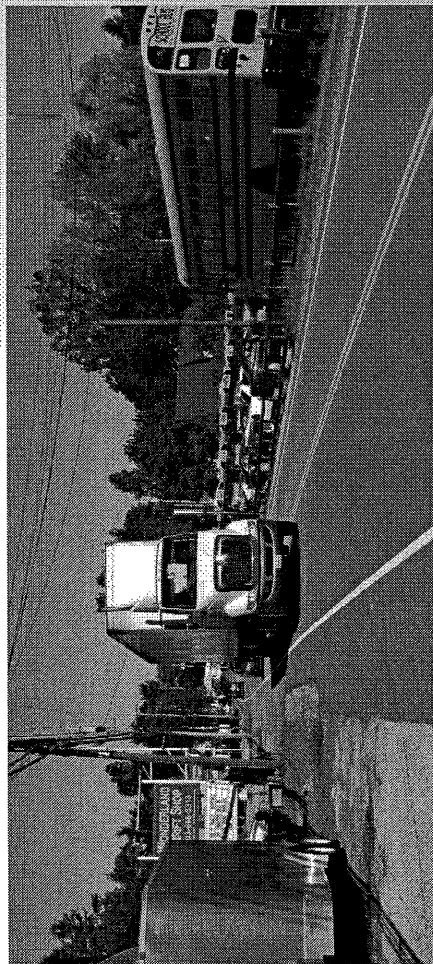


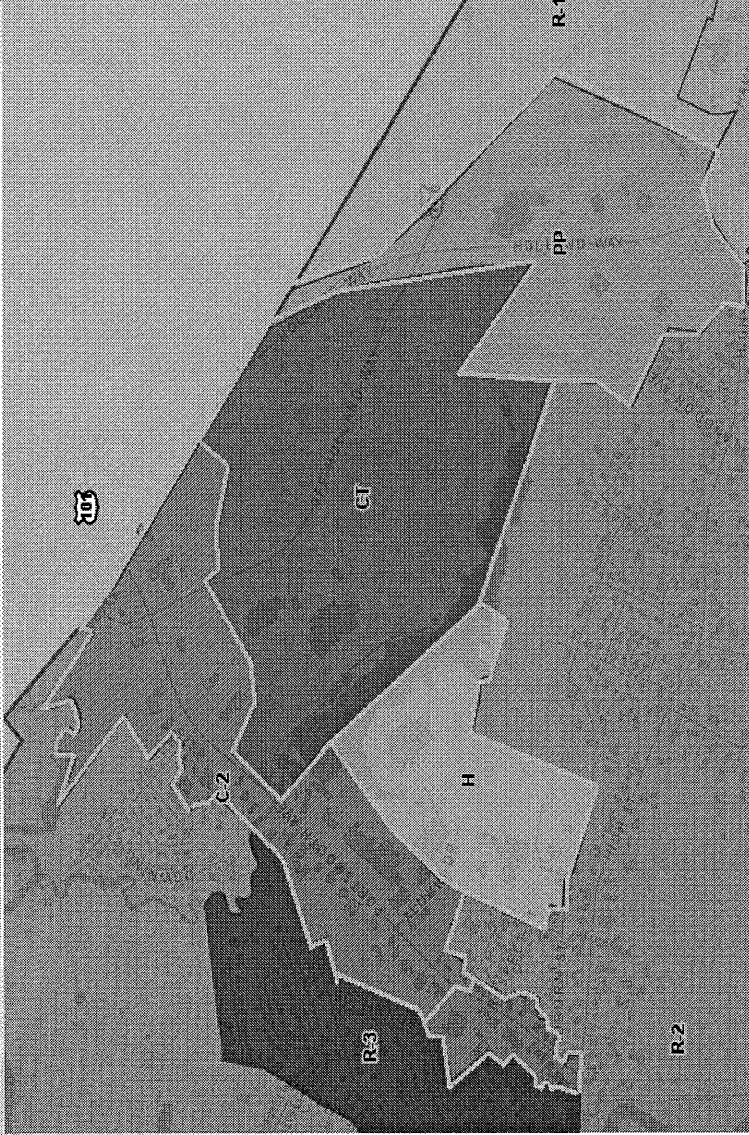
**Neighborhood Professional "Kingston road" About 8 Structures (Low density). About 8 Businesses**

**Businesses: Construction & Manufacturing.**

**C-2 "Epping Rd" About 40 Structures (mid density). About 35 businesses.**

**Businesses: Automotive, landscaping, retail, etc**



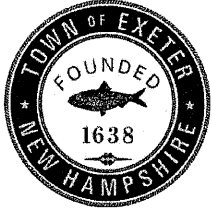


**H "Healthcare" About 10 Structures (low density)**

**Businesses: Hospital and medical offices.**

**CT "Corporate/Technology Park" About 5 Structures (low density)**

**Businesses: Osram Sylvania Inc**



# TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709

[www.town.exeter.nh.us](http://www.town.exeter.nh.us)

## PROPERTY TAX PAYMENT AGREEMENT #2013-\_\_\_\_\_

Agreement made as of the \_\_\_\_\_ day of \_\_\_\_\_ 2013 between the Town of Exeter Board of Selectmen (herein referred to as the Town) and \_\_\_\_\_ (herein referred to as the taxpayer). This agreement is for the real estate taxes, interest, and costs due on the taxpayer's property located at \_\_\_\_\_ (Map \_\_\_\_, Lot \_\_\_\_).

The taxpayer(s) agree(s) that he/she/they will pay all of the outstanding taxes, interest, and costs on the delinquent taxes starting with the year \_\_\_\_ forward. The taxpayer(s) agree(s) to pay \$\_\_\_\_\_ on \_\_\_\_\_ and subsequent payments of \$\_\_\_\_\_ on or before the \_\_\_\_\_ day of each month beginning on \_\_\_\_\_ continuing until the account balance is paid in full.

The taxpayer(s) understand(s) that failure to keep the terms of this payment agreement current may result in the taking of the property by Tax Collector's Deed.

### EXETER BOARD OF SELECTMEN:

\_\_\_\_\_  
Dan Chartrand

\_\_\_\_\_  
Donald Clement

\_\_\_\_\_  
Frank Ferraro

\_\_\_\_\_  
Julie Gilman

\_\_\_\_\_  
Matthew Quandt

\_\_\_\_\_  
Witness to all

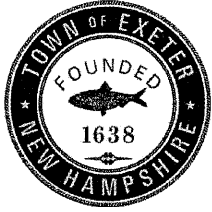
### TAXPAYER(S):

\_\_\_\_\_  
Name and phone number

\_\_\_\_\_  
Name and phone number

\_\_\_\_\_  
Witness (to all)





# TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709  
www.town.exeter.nh.us

## PROPERTY TAX PAYMENT AGREEMENT #2013-\_\_\_\_\_

Property Owner(s): \_\_\_\_\_

Property Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone numbers: Home: \_\_\_\_\_ Cell: \_\_\_\_\_

I (We) agree to make weekly/monthly payments of \$\_\_\_\_\_ by the \_\_\_\_\_ day of each month/week until all delinquent property taxes, interest, and costs for \_\_\_\_\_ forward have been paid in full. The first payment of \$\_\_\_\_\_ will be made by \_\_\_\_\_. All payments may be made in person, mailed to Town of Exeter, Attn: Tax Collections, 10 Front Street, Exeter, NH, or placed in the box attached to the building by the front door.

The Property Owner(s) understand(s) that failure to keep the terms of this payment agreement current may result in the taking of the property by Tax Collector's Deed.

### EXETER BOARD OF SELECTMEN:

\_\_\_\_\_  
Dan Chartrand

\_\_\_\_\_  
Don Clement

\_\_\_\_\_  
Frank Ferraro

\_\_\_\_\_  
Julie Gilman

\_\_\_\_\_  
Matthew Quandt

\_\_\_\_\_  
Witness to all

### TAXPAYER(S):

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Witness (to all)

<b>Town of Exeter</b>	Policy Number: TBD	Adopted by: Board of Selectmen
Subject: Fund Balance Policy	Adoption Date: Effective Date:	Supersedes: None

**1.0 Purpose of the Policy:**

The Town of Exeter (“Town”) through its Board of Selectmen establishes and will maintain reservation of Fund Balance, as defined herein, in accordance with Governmental Accounting Standards Board (“GASB”) Statement No. 54, Fund Balance reporting and Governmental Fund Type Definitions. This policy shall only apply to the Town’s governmental funds. In accordance with GASB 54, fund balance shall be composed of nonspendable, restricted, committed, assigned, and unassigned amounts.

The purpose of this policy is to establish a key element of the financial stability of the Town by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risks that can occur from unforeseen revenue fluctuations, unanticipated expenditures, emergencies, and similar circumstances. The fund balance also provides cash flow liquidity for the Town’s general operations.

**2.0 Definitions:**

1. Nonspendable Fund Balance - includes amounts that are not in spendable form (such as inventory or prepaid expenses or assets held for future sale such as tax deeded properties) or are required to be maintained intact (such as principal of an endowment fund).
2. Restricted Fund Balance – includes amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors, creditors, contributors) or enabling legislation (Town Meeting or BOS action). Restrictions may be changed or lifted only with the consent of the resource providers or enabling legislation.
3. Committed Fund Balance – includes amounts that can be used only for specific purposes imposed by a formal action of the Town’s highest level of decision making authority. Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally. The action must be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in a subsequent period.

4. Assigned Fund Balance: - includes amounts the Town intends to use for a specific purpose. For all governmental funds, other than the General Fund, any remaining positive amounts are to be classified as “assigned.” Items that fall under this classification for the General Fund would be encumbrances properly approved by contract, purchase order, or other such action as required.
5. Unassigned Fund Balance – includes amounts that are not obligated or specifically designated for a specified use and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another fund is also classified as unassigned.

### **3.0 Policy:**

#### Spending Prioritizations

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first.

When expenditures are incurred for the purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and the unassigned amounts.

#### Minimum Level of Unassigned Fund Balance

The Town will strive to maintain an unassigned fund balance in its General Fund equal to 5-17% of the total appropriations of the community (this is calculated by adding the municipality’s appropriations, the statewide enhanced education amount, the local school net tax commitment, and the county appropriation). The Board of Selectmen will review this information each year in order to determine the amount, if any, of unassigned fund balance to use to balance the budget and to reduce the property tax rate.

#### Annual Review

Compliance with the provisions of this policy should be reviewed as part of the annual budget adoption process.

### **4.0 Severability:**

To the extent that any provisions of this policy conflict with NH Law, then State law shall prevail.



Why a fund balance policy? Factors influencing Town's cash flow.

- △ - Payment schedules (example schools are paid first of month each month – approximate 2.8 million dollar monthly payment). Big difference between payment on first day of month, middle of month, last day of month.
- Large debt payments (bond issues, water tank, conservation bond purchase)
- Budget increases spent prior to raising revenues. For example, paving budget increases by \$250,000 in March of 2013. Money will typically be spent by July 2013, and not raised in the tax rate until November 2013. This means the expenditure happens prior to raising the money to pay for it, although the appropriation is approved and “available to spend.”
- Major revenue (meals and rooms tax distribution) from State of NH arrives during last days of fiscal year in which it is budgeted.
- Tax collection rates and distribution. County, State Ed, and School payments assume 100% of all collections. Therefore all outstanding taxes not paid fall back on Town's cash flow. As an example if Town collects 98% of all taxes, 100% of school and county portions are paid to those entities, remaining 2% is left to be collected by Town. These amounts can exceed 1 million dollars.
- Setting a fund balance policy and target will ensure that proper cash flow is maintained and relieve the Town from issuing TANs (tax anticipation notes).



# EXETER PUBLIC WORKS DEPARTMENT

13 NEWFIELDS ROAD • EXETER, NH • 03833-4540 • (603) 773-6157 • FAX (603) 772-1355

[www.exeternh.gov](http://www.exeternh.gov)

October 15, 2013

United States Environmental Protection Agency  
Region I – New England  
5 Post Office Square – Suite 100  
Boston, MA 02109-3912  
Attn: Joy Hilton, Water Technical Unit (Mail Code: OES04-3)

Re: **NPDES Permit No. NH0100871**  
**Administrative Order on Consent Docket No. 13-010**  
**Quarterly Progress Report**

Dear Ms. Joy Hilton:

This report is being made in accordance with the Administrative Order on Consent, Section IV.C., for the period June 24, 2013 to September 30, 2013.

Per Section IV.C.1.a., activities undertaken during this reporting period directed with achieving compliance with this Order include:

- The Town through the Public Works Department issued Request for Qualifications (RFQ) No. 2013-01 for Professional Engineering Services for a Wastewater Facilities Plan. Statements of Qualifications (SOQs) are due October 29, 2013.
- Commencing in July 2013, the Department has collected weekly 24-hour composite final effluent samples for total nitrogen. Commencing with the July Discharge Monitoring Report (DMR), monthly average, daily max loadings and daily max concentrations for total nitrogen have been reported.

Per Section IV.C.1.b., no plans, reports or other deliverables required by this order were completed or are submitted during this reporting period, with the exception of DMRs.

Per Section IV.C.1.c., expected activities to be taken during the next quarter to achieve compliance with the Order include

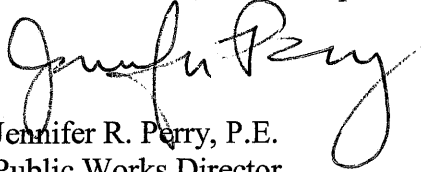
- Impanel the selection committee for the Wastewater Facilities Plan
- Review submitted Statements of Qualifications for the Wastewater Facilities Plan
- Interview selected firms
- Negotiate scope and fee with the most qualified per State required Qualifications Based Selection (QBS) process.
- Continue monthly sampling and reporting of total nitrogen in accordance with the Order.

Page 2 of 2  
Ms. Joy Hilton  
October 15, 2013

Please call if you have any questions or need any additional information.

Sincerely,

Town of Exeter, New Hampshire

A handwritten signature in black ink, appearing to read "Jennifer R. Perry". The signature is written in a cursive style with a large, looping "P" at the end.

Jennifer R. Perry, P.E.  
Public Works Director

- cc. Tracy Wood, P.E., NHDES Wastewater Engineering Bureau
- Russell Dean, Town Manager ✓
- Paul Vlasich, P.E., Town Engineer
- Michael Jeffers, Water & Sewer Managing Engineer
- Scott Butler, Senior Operator

10-15-2013

Mr. Russell Dean

Town Manager

Exeter, N H 03833

Dear Mr. Dean:

I am writing to offer some high praise for several members of town government whom I know well from frequent contact. All these town employees represent the very best in public servants based upon my experience with them.

**The public servants I wish to highly praise are (in no particular order) are:**

Sheri Riffle, Administrative Assistant, Town Manager

Janet Whitten and Mr. DeVittori\*, Tax Collections

Eve Quinn and Lee Ann Simpson, Town Clerk's Office

Carole Mitchell, Tax and Water Collections and Linda Fecteau, Deputy Tax Collector

Barbara McEvoy and Mr. Doug Eastman, Planning and Building Department *and Leigh Bartley*



Thank you for incorporating my positive input about these **very friendly, courteous, and professional town public servants.**

Sincerely,

A handwritten signature in black ink that reads "Andrew J Stollar". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Andrew J Stollar, PhD, Economics

Professor Emeritus, Bentley University

155 Court St

Exeter, N H 03833-4025

P.S. I am writing this letter because (sadly) when I offer oral praise to several of these persons, they simply thank me and say as a matter of fact that they usually only hear the negative comments. I, for one, will try to put some positive feedback into the public domain.

\*Mr. DeVitorri I refer to as Capo di tutti Capi ! which literally means "Head of the Heads"but I was told by an Italian speaker thait also means "Boss of Bosses" which is Capo dei capi according to Google Translate.

Here are some highlights of my life (just for the record):

1959 Graduate of Exeter High School

35 years of teaching Economics and Statistics at Boston College (4 years, PhD – Economics, 1975),

St. Bonaventure University (tenured – 6 years), and Bentley University (tenured – 25 years) and published internationally and domestically in refereed professional journals

*Town Manager's Office*

OCT 16 2013

*Received*



**Rockingham County Treasurer**  
**Edward R. Buck III**

119 North Road  
Brentwood, NH 03833-6624

---

Finance Office  
Phone (603) 679-2256

October 15, 2013

Board of Selectmen  
Town Hall Offices  
10 Front St.  
Exeter, NH 03833

Dear Board of Selectmen,

Enclosed is the 2013 Rockingham County Warrant. The amount of the warrant is \$1,763,398.

Your attention and processing of this Warrant is appreciated.

Sincerely,

A handwritten signature in cursive script, reading "Edward R. Buck III".

Edward R. Buck III, County Treasurer

Enc.

---



**Rockingham County Treasurer**  
**Edward R. Buck III**

119 North Road  
Brentwood, NH 03833-6624

Finance Office  
Phone (603) 679-2256

STATE OF NEW HAMPSHIRE

ROCKINGHAM COUNTY

**WARRANT OF COUNTY TREASURER**

To the Board of Selectmen in the Town of EXETER in said County:

You are hereby required to assess upon the polls and property in said Town liable to taxation, ONE MILLION SEVEN HUNDRED SIXTY THREE THOUSAND THREE HUNDRED NINETY EIGHT Dollars, being the just proportion of the county tax due from said town as granted by the last County Convention and to collect and pay the same to me on or before Tuesday the 17th day of December next, for the use of the County.

YOU ARE HEREBY NOTIFIED THAT FAILURE TO COLLECT AND PAY SAID TAX BY THE DATE INDICATED WILL RESULT IN THE ASSESSMENT OF A PENALTY AS DESCRIBED IN THE NEW HAMPSHIRE STATUTES, RSA 29:11.

You are also required by law seasonably to return to me the name or names of the collector or collectors whom you shall direct to collect said sum, the date of their warrants, and the amounts they are required to pay to the County Treasurer and the time of payment.

HEREOF FAIL NOT:

GIVEN UNDER MY HAND, THIS 15th DAY OF OCTOBER, 2013

Edward R. Buck III, County Treasurer

(L.S.)

\$ 1,763,398

# THE EXETER SPORTSMAN'S CLUB, Inc.

P.O. Box 1936

111 Portsmouth Avenue

Exeter, New Hampshire 03833

(603) 772-7468

<http://www.exetersportsmansclub.com>



October 10, 2013

Dear Mr. Berkenbush,

At a meeting on July 12<sup>th</sup> 2013, the Exeter Sportsman's Club, Inc. (ESC) offered to pay the Town of Exeter (Town) the same amount per yd<sup>3</sup> for soil from the trap field (Soil amount estimated by URS to be 500 to 700 yd<sup>3</sup>), as it would pay the successful bidder for soil to complete the remainder of earthen berm. In lieu of this payment, ESC is willing to pay a mutually selected, qualified vendor, the cost of transporting and disposing of designated broken clay targets from the trap field at a solid waste facility (Designated as Area 1 of the final URS Remedial Action Plan, accepted by the NHDES and approved by the Town Selectmen). The expense incurred by ESC shall not exceed the amount of the original offer to purchase soil, estimated to be approximately \$5,000.

ESC is making this offer in the interest of facilitating the construction of the earthen berm to mitigate noise, as required by the existing lease agreement and as requested by the neighbors. ESC accepts no additional responsibilities or liabilities that would not have existed had the original offer to pay for soil been accepted.

All bills presented for payment under this agreement must be jointly approved by the Town Health Officer and the ESC Treasurer.

Regards,

B. M. (Butch) York  
President Emeritus  
Exeter Sportsman's Club, Inc.