

**Select Board Meeting**  
**Monday, November 9<sup>th</sup>, 2020, 6:30 p.m.**  
**Via ZOOM**

Virtual Meetings can be watched on Channel 22 and on Exeter TV's Facebook and YouTube pages.  
To access the meeting, click this link: <https://exeternh.zoom.us/j/81437640196>  
To access the meeting via telephone, call +1 646 558 8656 and enter Webinar ID: 814 3764 0196  
Please join the meeting with your full name if you want to speak.  
Use the "Raise Hand" button to alert the Chair you wish to speak. On the phone, press 9.  
More access instruction found here: <https://www.exeternh.gov/townmanager/virtual-town-meetings>  
Contact us at extvg@exeternh.gov or 603-418-6425 with any technical issues.

**AGENDA**

1. Call Meeting to Order
2. Non Public Session
3. Board Interviews – Human Services Committee
4. Public Comment
5. Proclamations/Recognitions
  - a. Proclamations/Recognitions – Champions Of Democracy Awards
6. Approval of Minutes
  - a. Regular Meeting: October 26<sup>th</sup>, 2020
7. Appointments
8. Discussion/Action Items
  - a. Holiday Parade Proposal – Beth Dupell
  - b. Classification Plan Updates – Fire Department
  - c. Impact Fee Updates
  - d. FY19 Audit Report
  - e. COVID 19 Updates
9. Regular Business
  - a. Tax Abatements, Veterans Credits & Exemptions
  - b. Permits & Approvals
  - c. Town Manager's Report
  - d. Select Board Committee Reports
  - e. Correspondence
10. Review Board Calendar
11. Adjournment

Niko Papakonstantis, Chair  
Select Board

Posted: 11/6/20 Town Office, Town Website

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.

AGENDA SUBJECT TO CHANGE



Town of Exeter  
Town Manager's Office  
10 Front Street, Exeter, NH 03833

Interview  
Monday, 11/9/20  
6:50 pm  
Zoom

### Statement of Interest Boards and Committee Membership

Committee Selection: Human Services Committee

New  Re-Appointment  Regular  Alternate

Name: Cammie Switzer Email: switzercm@gmail.com

Address: 28 Autumn St., Exeter Phone: (804) 647,9566

Registered Voter: Yes  No

Statement of Interest/experience/background/qualification, etc. (resume can be attached).

I have a Masters Degree in Social Work from UNH. I previously worked at Seacoast Mental Health Center. I serve on the Congregational Church's Mission + Action committee where I advise the committee on giving to local community organizations. I work at the FOTC in Manchester where I am in program development - I also write state/Fed grants, review + submit budgets, coordinate with area agencies - and more.

I understand that: 1. this application will be presented to the Exeter Select Board only for the position specified above and not for subsequent vacancies on the same board; 2. The Town Manager and Select Board may nominate someone who has not filed a similar application; 3. this application will be available for public inspection.

- After submitting this application for appointment to the Town Manager:
- The application will be reviewed and you will be scheduled for an interview with the Select Board
  - Following the interview the Board will vote on your potential appointment at the next regular meeting
  - If appointed, you will receive a letter from the Town Manager and will be required to complete paperwork with the Town Clerk prior to the start of your service on the committee or board.

I certify that I am 18 years of age or older:

Signature: Cammie Switzer Date: 10/29/2020

To be completed by Select Board upon appointment:

Date Appointed: \_\_\_\_\_ Term Ending: \_\_\_\_\_ Full: \_\_\_\_\_ Alternate: \_\_\_\_\_

# Cameron M. Switzer, MSW

28 Auburn St., Exeter NH, 03833  
switzercm@gmail.com  
(804) 647-9566

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## **EDUCATION**

University of New Hampshire, Durham, NH, MSW, May 2018

Virginia Commonwealth University, Bachelor of Fine Arts, Richmond, VA, May 2011

## **COMMUNITY**

- Mission in Action Committee Member, Congregational Church in Exeter, December 2018-Present
  - Provide knowledge of area social service agencies and support members in making funding recommendations to local non-profits

## **EXPERIENCE**

### ***LAUNCH Manchester Manager, Amoskeag Health, January 2020-Present***

- Manage a dynamic portfolio of child and family focused programs and activities aligned with the five-year strategic plan; including implementation of the Welcome Baby program for new mothers and Pyramid Model into early care and education city-wide
- Develop strategies for program sustainability beyond existing grant periods through writing and winning State and Federal grants
- Work within the local system to convene cross-sector stakeholders to collaborate and improve outcomes for young children and families
- Manage all aspects of initiative from marketing, outreach, program development, through fiscal oversight

### ***Consultant, Preschool Development Grant, United Way of the Greater Seacoast, May 2019-January 2020***

- Support two early childhood coalitions in Somersworth and Rochester; provide project management support, meeting facilitation, event coordination, development of marketing materials, manage social media account, review budget, draft contracts and MOUs
- Create and implement data collection tools (survey, focus group questions) and evaluate results and processes for quality improvement
- Support Welcome Families Website project with writing RFP, data collection and evaluation of grant process, support weekly meetings and facilitate discussions

### ***Evaluation Staff, New England Regional Genetic Network, University of New Hampshire, June 2018-January 2020***

- Co-author telehealth Request for Proposals
- Conduct needs assessment for regional launch of telehealth sites
- Conduct needs assessment with Family Voices groups throughout New England and make recommendations for programmatic funds based on findings
- Provide on-going evaluation of activities (trainings, webinars, events) and make recommendations to management team
- Input and evaluate regular activity data used for HRSA and NCCC reporting
- Participate in weekly meetings, regular workgroups, trainings, attend conferences and present at annual meeting

### ***Family Outreach Therapist, Seacoast Mental Health, September 2018-May 2019***

- Evaluate youth symptoms through initial biopsychosocial, provide preliminary diagnosis, and develop a treatment plan to ensure youth and family goals achieved
- Conduct family needs assessment and provide on-going targeted case management services
- Provide youth and families with psychoeducation and resources around ACE's, technology use, diet, physical activity, and parenting strategies
- Exceed productivity expectations for 6-months

### ***Research Associate, Institute for Health Policy and Practice, University of New Hampshire, May-September 2018***

- Provide project management for the Behavioral Health Learning Collaborative including: data collection, planning, CEU application, follow-up, and evaluation of programming

**Minutes**



**Select Board Meeting  
Monday October 26, 2020  
6:30 PM  
Remotely via Zoom  
Draft Minutes**

**1. Call Meeting to Order**

Members present: Julie Gilman, Molly Cowan, Lovey Roundtree Oliff, Daryl Browne, Niko Papakonstantis, and Russ Dean were present at this meeting. The meeting was called to order by Mr. Papakonstantis at 7 PM.

Mr. Papakonstantis read a statement:

As Chair of the Select Board, I find that due to the State of Emergency declared by the Governor as a result of the COVID-19 pandemic and in accordance with the Governor's Emergency Order #12 this public body is authorized to meet electronically.

Public notice of this meeting was posted on the town website and on the bulletin board of the town offices at 10 Front Street. As provided in that public notice, the public may access the meeting online and via phone.

Please note that all votes taken during this meeting shall be done by roll call vote. Let's start the meeting by taking a roll call attendance. When each member states their presence, please also state whether there is anyone in the room with you during this meeting and who that person is (son, daughter, spouse, etc...), which is required under the Right-to-Know law.

**2. Board Interviews**

- a. There were no Board interviews at this meeting.

**3. Public Comment**

- a. There was no public comment at this meeting.

**4. Proclamations/Recognitions**

- a. There were no proclamations/recognitions at this meeting.

**5. Approval of Minutes**

- a. Regular Meeting: October 19, 2020

**MOTION:** Ms. Oliff moved to approve the minutes of October 19, 2020 as presented. Mr. Browne seconded. By a roll call vote, all were in favor.

**6. Board and Committee Appointments - Exeter Police Stakeholders**

Mr. Papakonstantis said they discussed having 7 or 9 people on the Exeter Police Stakeholders Committee (EPSC). Ms. Gilman she would be comfortable with 11. Mr. Browne said that in the interest of facilitating a Zoom meeting, they may want fewer. Ms. Oliff said more than seven becomes hard to manage, and getting them all to show up at the same time is problematic. Ms. Cowan said she's concerned that they are cutting out voices with only seven people. She wants to make it clear that their

perspective is still wanted and their voices can be included even if they're not on the committee. She would also like to hear the Chief's thoughts on the committee.

Mr. Papakonstantis suggested seven members and four alternates, and the Board agreed; Chief Poulin also said this was fine. The Board discussed how they decide whether a member is a regular or an alternate member. Ms. Cowan said she doesn't think the concept of alternates with tiered participation applies to the purpose of this committee. Mr. Browne said they should have a finite term and scope of work. Ms. Gilman agreed that they should be finding a product with this committee; in that case, they will need voting members to vote on the final product. Chief Poulin said he didn't see what they'd be voting on. The alternates could step in if someone had to drop out. Internal stakeholders will be on this committee as well. Mr. Dean said the only groups that have alternates are the Land Use Boards. The Police Department is under the Town Manager at the discretion of the Select Board. Typically, there would only be a Police Commission if the town has a charter, which Exeter does not. He showed the charge for this committee that was been laid out by the Police Chief, including creating a strategic plan for the Department. It calls for a diverse group of 7 - 9 people. It focuses on the CPSM report they got in June 2020. Mr. Papakonstantis said the Rec Advisory Board also has alternates, so that would not be breaking precedent. If the Board wanted to avoid alternates, there could be nine voting members. The Board generally agreed. Mr. Papakonstantis suggested starting with the applicants on which they all agree and work down to the numbers.

Mr. Papakonstantis asked about Mr. Mendis, who is a not a town resident. Ms. Cowan said she values his experience and perspective but she would like to pull him in in another way, not as a member. The Board agreed.

The Board voted via the Zoom "raise hand" function on their preferred committee members, and the following people were the top eight candidates: Elliot Berkowitz, Matthew Carbone, Katie Adams, Harry King, Emily Heath, Alexis Simpson, Darius Thompson, and Tanisha Johnson. After further discussion and voting, the final member, Anne Surman, was also chosen.

**MOTION:** Ms. Gilman moved to appoint those nine individuals to the Exeter Police Stakeholders Committee, term to expire April 30, 2021. Ms. Oliff seconded. By a roll call vote, all were in favor.

## 7. Discussion/Action Items

### a. Election Updates - Town Moderator, Supervisor of the Checklist

Paul Scafidi, the Town Moderator, and Vicki Nawoichyk, the Supervisor of the Checklist, gave an update on the election preparations. Mr. Scafidi said that tomorrow they will be running a test on the voting machines. Wednesday is a ballot clerk training at Town Hall. Tuesday is the last night residents can register to vote; after that, they can only register on election day. The Town Clerk's office will be pre-processing absentee ballots at Town Hall, although they don't open the affidavit ballot until the election. People are welcome to come and view the process. On Monday, they will set up the voting area. On Tuesday morning, voting starts. People who want to hold signs, will extend that area to support

social distancing. Everyone must wear a mask. There will be an accessible voting area, and absentee ballots can be brought to the outside as in the primary. Absentee ballots will be accepted by hand until 8 PM. If absentee ballots are rejected, the Town Moderator will follow up with the voter.

Ms. Nawoichyk discussed how people can register.

Mr. Scafidi said if voters will not be wearing a mask, they must go to the SST front entrance where there will be a ballot clerk. Those without masks will not be allowed in the atrium door. Challengers with the proper paperwork will be limited to six from each party due to space limitations; observers will be there at his discretion.

b. **Communications Committee Survey Update**

Connor Barry of the Communications Committee discussed a draft of the survey. They'd like to post a link to it on the website and the town social media accounts. They're hoping to get it out there before the election. He presented some ideas for advertising the survey. Ms. Oliff suggested spinning the message about the survey positively rather than negatively. Mr. Dean said that the Exeter Facebook group is not an official town page, so it may be confusing to include it in the question about where people are getting town information. Mr. Glowacky explained that they wanted to hear if that's a major place where people are getting information, but they can add a note that it is not town-run.

**MOTION:** Mr. Browne moved to approve the Communications Committee to put out the survey to the public. Ms. Oliff seconded. By a roll call vote, all were in favor.

c. **Police Chief Stephan Poulin re: NH Police Accountability Report**

Chief Poulin discussed the Governor's Commission on Law Enforcement Accountability, Community and Transparency; more information can be found at <https://governor.nh.gov/accountability>. Mr. Browne asked how this is related to the study from last November, and Chief Poulin said the focus on recruiting, retention, and training is in line with their findings.

d. **Riverwoods Tax Agreements 2020**

Attorney Sharon Somers, Deb Riddell, the Executive Director of Riverwoods Exeter, and Justine Vogel, the CEO of the Riverwoods Group, were present to discuss the tax agreement. Attorney Somers said that when the first Riverwoods project was done, there was negotiation between Riverwoods and the town to come up with a formula by which Riverwoods would pay a certain portion, but not the full tax rate. The residential units pay the full tax rate, the nursing homes don't pay anything, and the land is full tax rate except 17 acres. Either party reserves the right to question that amount and the value of the taxable portions. Mr. Papakonstantis asked if the three agreements could be condensed into one agreement. Attorney Somers said she'd have to revisit the reason it was set up this way. It may be possible to create a master document with appendices for each area instead. Ms. Gilman suggested that it was

because the different campuses were built at different times. Ms. Vogel agreed, saying that it wasn't an issue for her company to have it treated in one document. Ms. Cowan said if they redo the document, she would like "Board of Selectmen" changed to "Select Board."

**MOTION (amended):** Ms. Gilman moved to enter into a Payment in Lieu of Taxes agreement as presented October 26, 2020 between the town and the Riverwoods at Exeter Company for The Woods. Mr. Browne seconded. Mr. Dean asked Attorney Somers if it was actually a PILOT agreement, and Attorney Somers said they should just refer to "The agreement." Ms. Gilman amended her motion as follows:

**MOTION:** Ms. Gilman moved to enter into the agreement as presented October 26, 2020 between the town and the Riverwoods at Exeter Company for The Woods. Mr. Browne seconded. By a roll call vote, all were in favor.

**MOTION:** Ms. Gilman moved to enter into the agreement as presented October 26, 2020 between the town and the Riverwoods at Exeter Company for The Ridge. Mr. Browne seconded. By a roll call vote, all were in favor.

**MOTION:** Ms. Gilman moved to enter into the agreement as presented October 26, 2020 between the town and the Riverwoods at Exeter Company for The Boulders. Mr. Browne seconded. By a roll call vote, all were in favor.

e. Groundwater Exploratory Test Well Drilling Update

Jennifer Perry, the Public Works Director, discussed test well drilling. They want to develop more groundwater sources in town, as it's cheaper to treat groundwater than surface water, and there's capacity built into the new facility. Three different areas have potential for groundwater development: Powder Mill Road, Court Street/Linden Street near the river, and east of Drinkwater Road. The ideal time of year for drilling is in the winter because when the ground is frozen they can cross wetlands without damage. Mr. Dean asked about the impact of the drought. Ms. Perry said it will impact all the wells similarly, so the hydrogeologist can relate that back to normal conditions.

f. Mask Ordinance Extension

Mr. Papakonstantis said the Board previously voted to post a mask ordinance that was effective starting September 2nd and valid for 60 days. They should consider whether to extend that term and for how long. Mr. Browne asked Ms. Gilman if anything had changed on the State level regarding masks, but Ms. Gilman said no. Chief Wilking said they're seeing significant increases in Covid cases in Rockingham County and Exeter, so now is not the time to back off from precautions. Mr. Browne asked if they have issued any citations. Mr. Murray said he has not issued any fines. They've had quite a few complaint calls; if it's about a business, he's reaching out to the owners of that business. There have not



been too many calls on individuals, but he has talked to a few people in an educational way.

**MOTION:** Ms. Cowan moved to extend the current mask ordinance that's in place, to expire December 31, 2020. Ms. Gilman seconded.

g. COVID 19 Updates

Chief Wilking said Fire and EMS are responding to calls for Covid related and flu like symptoms at numbers like in April and May. Department employees are cycling in and out of self-monitoring, but there has been only one quarantine. Lots of people are being tested, but so far all have been negative. Have ordered more PPE, which Assistant Chief Pizon picked up today. Exeter had nine residents test positive since the last Select Board meeting, they're now at 85 total cases in town, which is still on the low side of communities our size. The Governor's pause on youth hockey will come to an end around Nov 2nd, and they're working toward a safe startup of that program. Chief Wilking also encouraged residents to be safe on Halloween.

James Murray discussed the detailed new guidance for hockey.

Mr. Dean asked whether the new Covid cases were from community transmission or a cluster. Chief Wilking said he didn't know, but can check. There was a business in town where employees were affected.

Mr. Dean said regarding trick or treating, residents could use a table with candy on it so kids don't have to cluster or engage with others. The Weekly Report from EXTV has a good piece on trick or treating safely. The issues at the hockey arena took a lot of their time. He himself saw many out of state plates in the Rinks parking lot. Sports are important, but they must also protect the community.

8. Regular Business

a. Tax Abatements, Veterans Credits and Exemptions

**MOTION:** Ms. Gilman moved to approve a tax abatement for 94/19 in the amount of \$1766.75. Ms. Oliff seconded. By a roll call vote, all were in favor.

b. Permits & Approvals

The Board considered the application of the Exeter Run Club for a "Thanks for Giving" road race November 26<sup>th</sup>, 2020. Mr. Dean said Parks and Rec are ok with this as presented. He's heard that it's all on private property. Bill Meehan, the event organizer, said this will be the fourth annual 5K. In past years, they've hosted up to 1,000 runners, but this year, it will be a 200 runner event. They're planning a "wave start" of 25 runners at a time, with each runner 10 seconds apart for distancing. He is realizing that they should limit the race to people within NH or even in SAU 16. The route is not private property, it's all public. Mr. Murray said he had no concerns.

**MOTION:** Ms. Gilman moved to approve the Exeter Run Club "Thanks for Giving Road Race" on November 26, 2020 as outlined in the application. Mr. Browne seconded. By a roll call vote, all were in favor.

**c. Town Manager's Report**

- i. The MS1 report of valuation was completed today, it just needs the Board's signatures. He's continuing to pursue DocuSign.
- ii. There will be a Budget meeting Oct 29th, for DPW General. Fire, Police and Health had a .55% increase in total. They're trying to keep spending down. The overall budget had a 1.85% increase over 2020.
- iii. Regarding Swasey Parkway, they have heard that some residents want to see it closed on a more permanent basis. This creates some issues, as it was intended to be a parkway for pleasure vehicles. They would have to turn it into a municipal trail. He's planning to reach out to Tom Donovan at Charitable Trust on his thoughts. Regarding the MOA with the Swasey Parkway Trustees, the authority that the MOA seemed to confer on Trustees was authority given to them by the Select Board, not the town at town meeting. It's hard to locate any actual authorities that the Trustees have been granted.
- iv. He's engaged with NHMA on virtual meetings, as he would like to use the technology long-term.
- v. He reached out to Superintendent Ryan. The schools are going through a survey about remote learning vs in-person. No matter what version, it's probably a good idea to continue to work with the SAU to assist underserved populations.
- vi. There will be a public meeting for Westside Drive residents Wednesday night, remotely via Zoom.
- vii. The town did prevail in the Rose Farm case. The Supreme Court affirmed the Planning Board's actions
- viii. The new town masks are in.

**d. Select Board Committee Reports**

- i. Ms. Oliff had no report for the Housing Committee. There will be a walkthrough on Wednesday with the Swasey Parkway Trustees which she cannot attend.
- ii. Mr. Browne had no report.
- iii. Ms. Cowan attended a Planning Board meeting, where they approved an application for a PEA dormitory project. They considered a Griset application but nothing changed.
- iv. Ms. Gilman attended a Heritage Commission meeting. On November 28th there will be a presentation about Heritage Districts, based on a historic survey of the Park Street area. They will see how much interest they get in establishing a Heritage District. She thinks the town doesn't want the responsibility of another historic district but heritage district

doesn't involve a legislative body. It would allow the community to gather and have a voice.

- v. Mr. Papakonstantis sat in on the BRC Police and Fire meeting, which was one of the fastest budget meetings ever.

e. Correspondence

- i. An article about migration into NH across the border.
- ii. Feedback on the hazardous waste removal event on October 17th. Mr. Dean said it was mostly successful, although the rain put a damper on things. Online registration is a good tool for gauging interest.
- iii. A memo from Matt Berube. Ms. Perry said they're working to wrap up Wastewater Treatment Facility project and have a fair balance left in the budget. There are two issues they'd like to address with that extra money. They have several power failures a year at the site on Newfields Road. They designed a UPS (uninterrupted power supply) for the project but it was taken out in value engineering. It's very important to have constant disinfection when they're operating. They must fill the gap until the generator comes on. This is more protective of that UV equipment. It would cost \$200,000 to add the UPS and extend the building to protect that equipment, would come out of the balance. They would also like to coat two older tanks for structural integrity and preventing bacterial growth. This would cost \$80,000.
- iv. Correspondence on the Swasey Parkway closure.
- v. A memo from Assistant Chief Pizon regarding the fire alarm system. Chief Wilking said the system is aging and they are losing money on it. He recommends stepping back from monitoring fire alarms and let the private sector manage that, and focus instead on their core mission of emergency response. Targeted July 1 as a phase-out date for the system.
- vi. A letter from Primex insurance with updated safety requirements.

9. Review Board Calendar

- a. The election is Tuesday; the next Board meetings are Nov 9 and Nov 23.

10. Non-Public Session

- a. There was no non-public session at this meeting.

11. Adjournment

**MOTION:** Ms. Gilman moved to adjourn. Mr. Browne seconded. By a roll call vote, all were in favor, and the meeting adjourned at 9:50 PM.

Respectfully Submitted,  
Joanna Bartell  
Recording Secretary

## **Board and Committee Appointments**



**Election Updates – Town Moderator, Supervisor of Checklist**

Vote November 3, 2020 a true copy attest:

*Andrea J. Kohler*

Signature of Town/City Clerk

A copy to be Returned ELECTION NIGHT to the Secretary of State.

STATE OF NEW HAMPSHIRE  
RETURN OF VOTES  
**EXETER**  
GENERAL ELECTION  
NOVEMBER 3, 2020



Offices	Other Candidates	Republican Candidates	Democratic Candidates
For <b>President and Vice-President of the United States</b> Vote for not more than 1	Libertarian <b>Jo Jorgensen Jeremy Cohen</b> 148	<b>Donald J. Trump Michael R. Pence</b> 3321	<b>Joseph R. Biden Kamala D. Harris</b> 6820
For <b>Governor</b> Vote for not more than 1	Libertarian <b>Darryl W. Perry</b> 109	<b>Chris Sununu</b> 5443	<b>Dan Feltes</b> 4660
For <b>United States Senator</b> Vote for not more than 1	Libertarian <b>Justin O'Donnell</b> 199	<b>Corky Messner</b> 3101	<b>Jeanne Shaheen</b> 6940
For <b>Representative in Congress</b> Vote for not more than 1	Libertarian <b>Zachary S. Dumont</b> 191	<b>Matt Mowers</b> 3431	<b>Chris Pappas</b> 6487
For <b>Executive Councilor</b> Vote for not more than 1		<b>Janet Stevens</b> 3626	<b>Mindi Messmer</b> 6054
For <b>State Senator</b> Vote for not more than 1		<b>Bill Gannon</b> 3635	<b>Jon Morgan</b> 6145
For <b>State Representatives Rockingham District 18</b> Vote for not more than 4		<b>Carl Wikstrom</b> 3063 <b>Edward Duncan</b> 3191 <b>William A. Smith</b> 2972 <b>Greg Stone</b> 3317	<b>Mark A. Paige</b> 5583 <b>Lisa Bunker</b> 5598 <b>Julie D. Gilman</b> 5865 <b>Gaby Grossman</b> 5773
For <b>State Representative Rockingham District 36</b> Vote for not more than 1		<b>Daniel Gray</b> 3521	<b>Alexis Simpson</b> 6006
For <b>Sheriff</b> Vote for not more than 1		<b>Chuck Massahos</b> 3813	<b>Patrick William Rivard</b> 5466
For <b>County Attorney</b> Vote for not more than 1		<b>Patricia Conway</b> 3850	<b>Steven J. Briden</b> 5581
For <b>County Treasurer</b> Vote for not more than 1		<b>Scott Priestley</b> 3687	<b>Ty Quinn</b> 5562
For <b>Register of Deeds</b> Vote for not more than 1		<b>Cathy Stacey</b> 3888	<b>Michael McCord</b> 5442
For <b>Register of Probate</b> Vote for not more than 1		<b>Ray Tweedie</b> 3466	<b>Bob Davidson</b> 5795

## **Holiday Parade Proposal**



# TOWN OF EXETER

32 COURT STREET • EXETER, NH • 03833 • (603) 773-6151 • [www.exeternh.gov](http://www.exeternh.gov)

## Special Event Application

The Town of Exeter requires licensing for all Special Events where the Select Board is the licensing authority.

Return all Special Event applications to Exeter Parks and Recreation, at 32 Court Street, Exeter NH.

For information or questions concerning the application call 603-773-6151 or email [mroy@exeternh.gov](mailto:mroy@exeternh.gov).

Special Event License (Reference RSA 286 1-5, Town Ordinance Chapter 807)

Please Check <u>Type</u> of Event:						
<input checked="" type="checkbox"/> Special Event	<input type="checkbox"/> Road Race/ Bike Race	<input type="checkbox"/> Parade	<input type="checkbox"/> Fireworks	<input type="checkbox"/> Protest/Rally		
Please Check <u>Location</u> Requested: <u>EHS</u>						
<input type="checkbox"/> Town Hall	<input type="checkbox"/> Bandstand	<input type="checkbox"/> Art Gallery	<input type="checkbox"/> Swasey Parkway	<input type="checkbox"/> Senior Center	<input type="checkbox"/> Raynes Barn/Farm	<input type="checkbox"/> Parks/Recreation Property
<input type="checkbox"/> Town Hall Upstairs Back Rm	<input type="checkbox"/> Town Hall Small Front Green Rm	<input type="checkbox"/> Founders	<input type="checkbox"/> Swasey Pavilion	<input type="checkbox"/> Downtown Sidewalk	<input type="checkbox"/> Townhouse Common	Name Rec Property: _____

### EVENT CONTACT INFORMATION

Organization Name: EXETER HOLIDAY PARADE

Organization Address: PO BOX 1104 EXETER NH 03833

Event Representative Name: BETH DUPELL

Event Representative Title: CHAIR Phone # 603 427 4447

Day of Contact Name: SAME Day of Contact Phone # SAME

Event Representative Email: badupelle.comcast.net

### EVENT DETAILS

Date of Event: SAT, DEC 5

Start Time: 5-8 PM End Time: 5-8 PM

Name of Event: TBA (2020 PARADE SUBSTITUTION)

Number of Anticipated Attendees (Including Volunteers and Staff): \_\_\_\_\_

Describe the Proposed Event: \_\_\_\_\_

A REVERSE PARADE, A WINTER WONDERLAND, SANTA ~~THE~~ STAGE WITH VEHICLES DRIVING THROUGH WITH NO STOPPING - SEE ATTACHED FOR DETAILS

Blocking Off Road(s):  Yes  No If yes, which one(s) \_\_\_\_\_

Sign Board Use:

Plywood Large:  Yes  No Dates: \_\_\_\_\_

Poster Board:  Yes  No Dates: \_\_\_\_\_

A-Frame Use:  Yes  No Dates: \_\_\_\_\_

# of Parking Spaces: \_\_\_\_\_ Locations: \_\_\_\_\_





# Special Event Application

WILL YOUR EVENT INVOLVE ANY OF THE FOLLOWING? (Please check all that apply)

Food/Beverage/Concessions/Vendors/sales (inspection by Health Officer)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Alcoholic Beverages Served	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
State Liquor Permit Received	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Date Rcvd: _____
Town Liquor Permit Approved	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Date Rcvd: _____
Electronic sound amplification equipment, speakers, public address system (must follow noise ordinance)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	POSSIBLY - HOLIDAY MUSIC
Propane/Charcoal BBQ grills (inspection by Health Officer)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Electrical set up/ electrical cords run to the site (inspection needed by Electric Inspector)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	EAS HAS GIVEN OK TO USE OUTLETS
Fire pits, bonfires, kindle fire, campfire and other outdoor burning (must have permit from Fire Department)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Tents/canopies If so, list quantity and size	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	# & Size POSSIBLY TBD
Animals at the event. If so, describe	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	POSSIBLY
Motorized Vehicles. If so, describe	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	KINGETTE PARTICIPANTS VOLUNTEERS, ETC

## ADDITIONAL DOCUMENTATION NEEDED TO COMPLETE/ATTACH TO PERMIT APPLICATION

All applicants for Special Events need to provide written submission of the plans below. The Town staff will review your application and if additional information is required or if not enough information was supplied with this application, the Town will contact you to schedule a meeting.

- Site Plan:** Please attach a drawing of the event layout, including parking, facilities, vendor setup etc. (even if you supplied one in previous years).
- Security/Crowd Control Plan:** Describe how you plan to manage event goers while not surpassing the maximum seating capacity of indoor events or how you will secure, control, and assure compliance with laws and licensing conditions in the case of an outdoor event.

VOLUNTEERS STATIONED TO PREVENT STOPPING + EXITING VEHICLES.

- Traffic Control/ Parking Plan:** The estimated number of vehicles, provisions for parking, number of police officers or employees necessary to control traffic, type and location of any signs, and any other accommodations or procedures planned to handle attendees and their vehicles.

POLICE DETAIL TO ASSIST WITH TRAFFIC CONTROL



## Special Event Application

**4. Fire Emergency Plan:** The estimated number of occupants of all indoor events to assure compliance with the laws and permit rules and conditions required by the NH State Fire Code and its adopted references for places of assembly.

NA

**5. Ambulance/ Medical Service Plan:** Detail the on-site emergency medical services and transportation plan.

VOLUNTEERS WILL CALL 911 IF NECESSARY

**6. Ticket Distribution Plan:** Outline the distribution of tickets prior to the event and/or at the time and place of the event, including provision for a limitation on ticket sales to maintain required occupancy levels and provision for the refund of ticket costs in the event of cancellation of the event.

NA

**7. Sanitary Facilities Plan:** A plan appropriate for the number of attendees, which will include information relative to portable toilet facilities, trash containers, and a provision that the property and surrounding areas and roadways shall be cleared of all debris within 12 hours following the event.

IF CURRENT PORTAPOTTIES ARE REMOVED WE  
WILL RENT ONE

THE PARADE VOLUNTEERS WILL CLEAN THE  
CAMPUS SUNDAY MORNING (DAYLIGHT)

**8. Food Service Plan:** A food service plan, which may require review and acceptance by the Exeter Health Officer or a vendor permit from the Fire Department. Please list what types of food will be served and where it will be served within the facility.

NA

**9. Special Duty Service Fees:** The application fee does not include the cost of Fire or Police protection/detail, or any other extra Town expense required to protect the health and safety of the public which can reasonably be attributed to the event. All such costs associated with the use of active and stand-by emergency and other services provided by the Town of Exeter, or by other towns' emergency services, shall be borne by the applicant, promoter or sponsor.

**10. Liability Insurance Required:** Certificate of Insurance and endorsement/provisions to be submitted with completed application. Required Amounts: General Liability/Bodily Injury/Property Damage: \$1,000,000 per occurrence, \$2,000,000 aggregate; the Town of Exeter must be listed as additionally insured.

NA





## Special Event COVID - 19 Addendum

Due to COVID-19 the Town of Exeter is requiring guidelines be adhered to for special event permits. All use of Town parks and facilities must abide by the New Hampshire Governor's emergency COVID- 19 orders. Please initial each line below stating that you will provide the additional documentation required or abide by the guideline noted.

### COVID-19 GENERAL GUIDELINES

- 1. Provide Parks & Recreation documentation of how the organizers and vendors will provide education and training around safe practices as it relates to hygiene, sanitation (cleaning and disinfection policies), and illness policies outlined in the New Hampshire Universal Guidelines and in this document. Initial BMI
- 2. Provide an updated map indicating how the event will be spread out to adhere to the 6' social distancing rule. Initial BMI
- All organizers, vendors, and attendees must maintain at least 6 feet apart from others at all times. Initial BMI
- 3. Organizers shall handle all garbage following each event. Initial BMI
- 4. Organizations shall require vendors to sign usual participation waivers outlining the additional risks due to COVID-19 associated with the activity. Initial BMI
- 5. Organizations shall provide and require the review of the following documents/links to all volunteers and vendors: Initial BMI
  - CDC Guidelines
  - Universal Guidelines for All New Hampshire Employers and Employees
  - CDC Use of Cloth Face Coverings
- 6. Organizations shall have each volunteer and vendor sign a document indicating that they have received & reviewed the above documents and shall do their best to abide by the above mentioned Guidelines. Copies of said documents are required to be turned into the Exeter Parks and Recreation 48 hours prior to the event. Initial BMI
- 7. Organization shall have each vendor and volunteer to sign a waiver acknowledging the seriousness of Covid-19 and to not hold the Town of Exeter responsible for a possible exposure. Initial BMI
- 8. It is understood that this is a temporary permit in which can be revoked, eliminated or extended due to the fluidity of COVID-19 and/or non-compliance. Initial BMI

### COVID -19 VENDOR GUIDELINES

— NA —

- 9. Recommended that cash and product not handled by the same person. Initial \_\_\_\_\_
- 10. All vendors should consider plexiglas/display changes/protective measures for displaying product. Initial \_\_\_\_\_
- 11. Plastic tables (no wood) need to be used and disinfect commonly touched surfaces Initial \_\_\_\_\_
- 12. Only the vendor can handle products and place customer purchases away from other products. Initial \_\_\_\_\_
- 13. Only one shopper under the tent at a time to prevent overcrowding and adhering to 6' social distancing Initial \_\_\_\_\_
- 14. Vendors should offer cash-free/no-touch payment options encouraged (Apple Pay, Venmo, etc.) Initial \_\_\_\_\_
- 15. Provide foot traffic flow patterns to meet social distancing requirements. Initial \_\_\_\_\_
- 16. All food vendors will complete the "ServSafe COVID-19 Precautions Training Video" and will provide a copy of the certificate to the Town and the sponsoring organization. (Health Officer can provide link) Initial \_\_\_\_\_



## Special Event COVID - 19 Addendum

### COVID-19 HEALTH GUIDELINES





17. Require all volunteers and vendors to report any symptoms of COVID-19 or close contact to a person with COVID-19 to the lead contact person. Vendors and Volunteers should not attend events if they feel sick. Initial BMD
18. Vendors and volunteers should be screened on arrival to each event by asking if the individual: Initial BMD
- a. Has any symptoms of COVID-19 (see Universal Guidelines for list of potential symptoms) or fever of 100.4 degrees F or higher (parents should take the participant's temp prior to bring them to the facility).
  - b. Has had any close contact with someone who is suspected or confirmed to have COVID-19 in the past 14 days.
  - c. Traveled in the past 14 days either:
    - i. Internationally (outside the U.S.),
    - ii. By cruise ship, or
    - iii. Domestically (within the U.S.) outside of NH, VT, or ME on public transportation (e.g., bus, train, plane, etc.).
19. Any volunteer or vendor(s) with any COVID-19 symptoms, those who report close contact with someone suspected or confirmed with COVID-19, or those reporting travel risk factors should not be allowed into the event: Initial BMD
- a. Symptomatic persons should be instructed to contact their health care provider to be tested for COVID-19 and self-isolate at home following the instructions below.
  - b. Asymptomatic persons reporting close contact with someone suspected or confirmed with COVID-19, or who report one of the traveled-related risk factors should self-quarantine for 14 days from their last exposure or return from travel.
20. Person(s) with suspect or confirmed COVID-19 must stay home until symptom based criteria are met for discontinuation of isolation: Initial BMD
- a. At least 10 days have passed since symptoms first appeared AND
  - b. At least 3 days (72 hours) have passed since recovery (recovery is defined as resolution of fever off any fever reducing medications plus improvement in other symptoms)
21. Organizers shall provide hand sanitizer and face masks at entry points to the events along with proper signage recommending masks be worn while attending the event. Initial BMD
22. Vendors and volunteers must wear masks at all times and vendors must wear gloves when serving customers. EXCEPT SANTA CLAUS Initial BMD
23. An isolation area shall be identified and communicated to all vendors and volunteers at the beginning of each event for those that develop symptoms during the event. Initial BMD
24. Vendors, organizers and volunteers are required to have way to sanitize/wash their hands Initial BMD

The Director of Parks and Recreation will not review incomplete applications. All items must be initialed. Failure to do so shall result in an incomplete application which will not be processed. The undersigned attests that the supplied information is accurate and complete and requests that the Director of Parks and Recreation proceed with processing this application. The undersigned attests that they have read and agree to all provisions of this use of the Town of Exeter's Special Event Permit. They attest that it is the responsibility of the organization to educate any vendors, volunteers, spectators etc. of these rules. **ANY VIOLATION OF THESE RULES WILL RESULT IN AN IMMEDIATE SUSPENSION OF THE PERMIT FOR THE ORGANIZATION.**

Paul Dupont  
Applicant Signature

11/5/20  
Date



-  POLICE DETAIL
-  LIGHTS on existing trees/shrubs/fencing
-  VOLUNTEER
-  VIGNETTE

Gaufreau's Auto Restoration



## HOLIDAY CELEBRATION PROPOSAL

Proposed Date: TBD but most likely 12/5/20

Proposed Time: 5:00 - 8:00

Proposed Location: Exeter High School

Description:

This year the Exeter Holiday Parade volunteers are proposing a reverse parade. With this concept Santa is stationary and the vehicles roll by him. Ideally we would recruit some other organizations to participate and create a winter wonderland for the vehicles venturing out to see Santa. All of these "holiday vignettes" would have significant space between them much greater than 6 feet.

At this time, we are proposing to prohibit the handing out candy (or anything else) to the vehicles and any organization participating would have to agree to this provision. We want to keep the vehicles moving and limit contact.

The cars would be snaked through the EHS campus and areas that weren't being used for snaking would be blocked off to prevent families from parking and disembarking their vehicles. Santa would not be at ground level thereby decreasing the likelihood of people attempting to park and disembark their vehicles.

Health Officer James Murray has given his tentative approval for this concept. The Exeter Police Department has also given their tentative approval and they are suggesting the attached traffic flow and police detail at EHS.

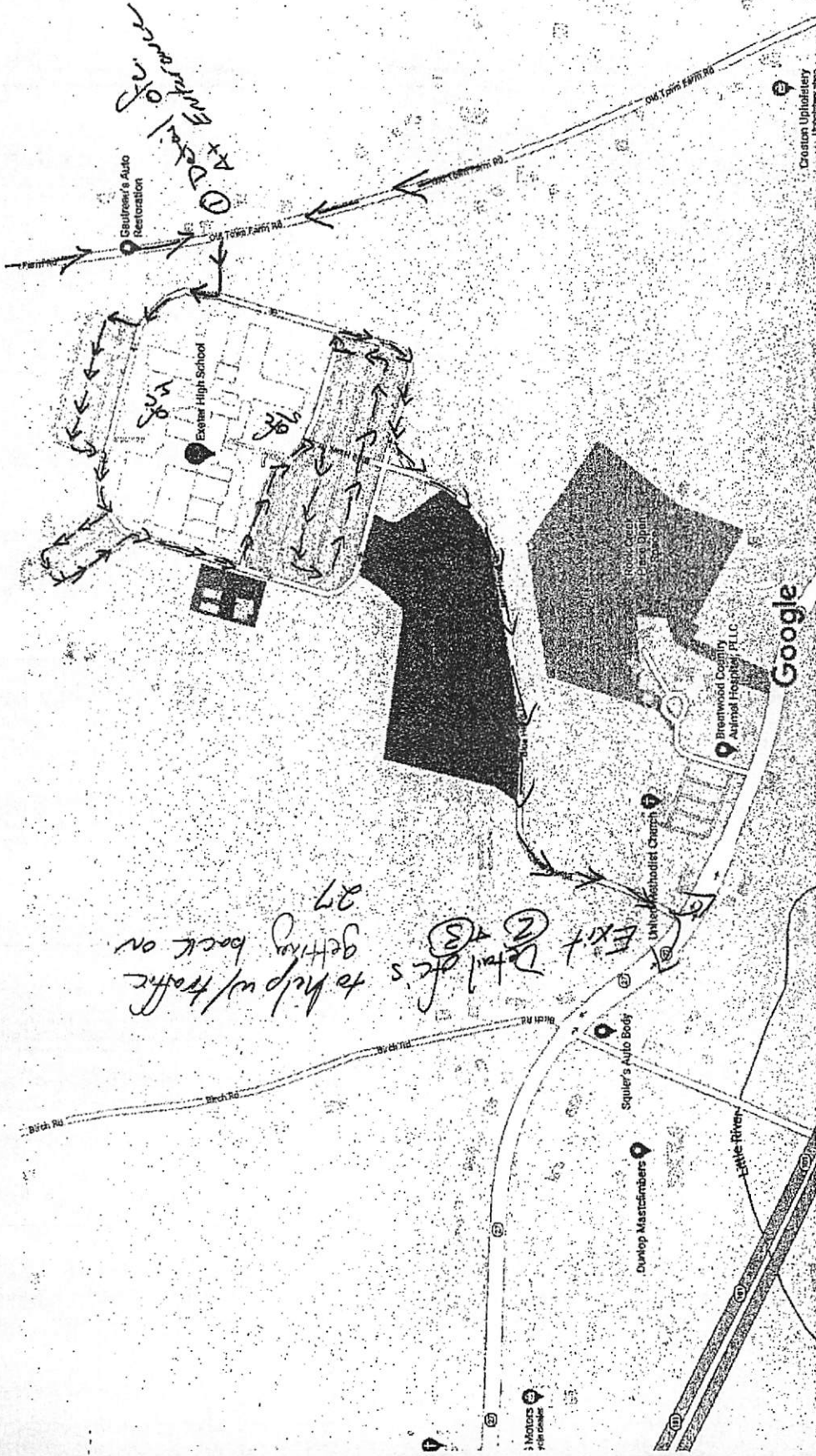
Our next step is to reach out to Exeter High School (or would it be the SAU) to request use of their campus for this community celebration. I'm hoping you will be able to assist with this given your events at EHS this summer.

Upon receipt of an approval for use of the high school campus, we would be in a good position to present this proposal to the Select Board. We do have a couple of backup locations if the high school falls through but they present their own unique challenges. The parade volunteers and the Exeter Police Department agree the EHS campus is the safest venue for this event given the anticipated attendance.

If you would like to discuss this proposal I can be reached at 603.427.4447 after 2:00pm Monday, Tuesday or Thursday of this week.

Beth Dupell  
Exeter Holiday Parade Chair

# Google Maps Exeter High School



## **Classification Plan Updates**



# EXETER FIRE DEPARTMENT

20 COURT STREET • EXETER, NH • 03833-3792 • (603) 773-6131 • FAX 773-6128  
[www.exeternh.gov](http://www.exeternh.gov)

*Advanced Life Support / EMS - Fire Suppression - Health Department - Emergency Management*

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## INTEROFFICE MEMORANDUM

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**TO:** RUSS DEAN, TOWN MANAGER  
**FROM:** ERIC WILKING, CHIEF OF DEPARTMENT  
**SUBJECT:** FIRE DEPARTMENT REORGANIZATION-RECLASSIFICATIONS  
**DATE:** SEPTEMBER 18, 2020

Russ,

Thank you for the opportunity to discuss restructuring the leadership at the fire department. On April 30, Chief Comeau retired after nearly 38 years of service to the town, with the last 20 as Fire Chief. This has left an opportunity for change, and as we prepare for 2021 I am proposing a restructuring of leadership and personnel to provide a more effective and efficient team. The new leadership team will be centered around our core mission. Delivery of advanced life support EMS services, fire suppression, fire prevention and inspections, and a responsive health department. These core concepts will be reinforced daily with training, education, and experience, as well as a "common sense" approach to delivery of service, using analytics and data driven reporting whenever possible.

In the recent past, the fire department has been lead by a Fire Chief - Emergency Management Director, supported by two Assistant Fire Chiefs. One assistant chief was responsible for the daily operations of the department and served as the Deputy EMD, and the other was responsible for training activities and fire prevention. Based on previous job descriptions and position questionnaires, both assistant chiefs were placed on the Non-Union Pay Plan at Grade 14. Using this management structure there was no clear chain of command, and duties and responsibilities were often shared or reassigned as necessary. It was understood internally that the most senior assistant chief was the assistant department head, and responsible for daily operations, however, there was nothing formal and I do not believe that just being in position the longest, meant that you were the best or most qualified candidate.

I have submitted an updated job description and completed a position questionnaire for the position of Assistant Fire Chief - Assistant Emergency Management Director. The job description clearly outlines the duties and responsibilities, and the position serves as the assistant department manager or second in command of the fire department should the chief be absent or unavailable.

I ask to consider reclassifying the position on the Non-Union Pay Plan from Grade 14 to Grade 15. While speaking recently with Donna Cisewski, Human Resources Director, she has seen and reviewed the request, and is in support of the reclassification. Reclassifying the position also aligns the fire department assistant fire chief-second in command, with the police department deputy police chief-second in command.

As stated above, I believe our core mission of superior EMS service, fire suppression and fire prevention, supported by training and education will be enhanced by filling two Deputy Fire Chief positions. These positions will be subordinate to the assistant fire chief in our organizational structure. I have updated the job descriptions for a position responsible for Training & EMS, as well as a position responsible for Fire Prevention & Inspections. Each position will have program delivery responsibilities as well as direct supervision of at least one employee with general supervision of operational personnel.

I propose to reclassify the positions of Deputy Fire Chief–Training & EMS and Deputy Fire Chief–Fire Prevention & Inspections on the Non-Union Pay Plan from Grade 14 to Grade 13.

Due to my appointment as Fire Chief there is a vacant position I would very much like to fill later this year. I am seeking permission and support to promote a Deputy Fire Chief–Training & EMS. I would like to have the candidate in position so we can accurately budget in FY21 for not only the leadership position, but also their replacement Lieutenant and a new entry level firefighter paramedic or AEMT. I recommend filling the position of Deputy Fire Chief–Prevention & Inspections in the future, once a vacancy exists for the current Lieutenant - Fire Prevention Officer.

With the retirement of Chief Comeau earlier in the year we have funds available to make one position adjustment within our current FY20 appropriation. Earlier in the year we did set the balance of the Chiefs salary and benefits package aside to help reduce any negative impact of the COVID19 pandemic. I believe we will have additional unexpended funds within our FY20 budget that at years end will more than enough to cover any additional costs associated with the reclassifications.

Please find attached the job descriptions, recommended organizational structure, and information relating to fire service rank and insignia.

**TOWN OF EXETER**

**JOB TITLE:** Assistant Fire Chief  
Assistant Emergency Management Director

**09/01/2020**

**DEPARTMENT:** Fire

**POSITION:** 301

**EMPLOYMENT STATUS:** Full-Time, Non-Union

**EXEMPT STATUS:** Administrative Exemption

**LABOR GRADE:** 15

**JOB SUMMARY:** This position performs high-level administrative and supervisory functions over the Fire Suppression and Emergency Medical Services, and Emergency Management Divisions of the department. This position serves as assistant department manager and is second in command of the fire department. The position also serves as the Assistant Emergency Management Director and advisor to the Chief of Department regarding overall operations, planning, budgeting, and emergency management.

**SUPERVISION RECEIVED:** This position receives general supervision from the Chief of Department, exercises independent judgement and is evaluated by the Chief of Department based upon the achievement of assigned goals and objectives.

**SUPERVISION EXERCISED:** Provides direct supervision to Deputy Chiefs, Captains, Lieutenants, Crew Chiefs, Firefighter Paramedics/AEMTs, and other department employees as needed. The Assistant Fire Chief shall assume all duties of the Chief of Department in the Chiefs absence.

**ESSENTIAL RESPONSIBILITIES (Examples may not include all duties of the position)**

1. Second in command of the fire department and shall assume emergency response duties in the chief's absence, to provide proper and efficient operation of the fire department.
2. Responds to large and/or complex emergencies as required, and assumes command of the apparatus and personnel on the scene, manages emergencies using the incident command system to protect people and property from injury or damage. Develops and implements a unified command system to manage emergency events that require multi-agency participation.
3. Enforces state, federal, and local laws pertaining to fire suppression, inspection and prevention activities.
4. Assists in the design and implementation of the department's operational budget and capital improvement plan, and advises the Chief of Department of expenditures and operational strategies that affect the department.
5. Responsible for the maintenance and inventory of department vehicles, equipment, turnout gear and other personal equipment; ensures that all equipment is in good working order.



6. Monitors department policies and procedures, goals and objectives to ensure maximum safety and efficiency of all personnel.
7. Responsible for scheduling all shift personnel in the department, including special assignments.
8. Reviews reports made by Lieutenants and EMS personnel. Notes unusual activities that might be indicative of future emergency response trends, maintains awareness of community events and changes in the town's infrastructure that might affect the operation of the department.
9. Conducts and submits performance evaluations of department personal, especially of newly hired and promoted probationary personnel, observes and reviews probationary employees' progress and ensures personnel safety rules and systems are in place and are followed.
10. Responsible for new employee hiring and internal promotional process. Recommend hiring, promotion, demotion and termination of employees to the Chief of Department.
11. Performs department needs planning, including planning for short and long term goals and objectives; includes level of fire protection required, capital improvement programs, and employee training.
12. Supervises company officers and firefighter personnel; routinely visits work locations to supervise work, ensuring that work is being performed, problems are properly handled, apparatus and equipment are in good condition and personnel are familiar with developments and changes in their response areas, ensures routine activities of shift personnel are taking place as scheduled and monitors the day to day activities of shift personnel.
13. Performs in-house review of all accidents (equipment and personnel), conducts safety meetings with members relative to personnel and/or safety issues and ensures fire and emergency medical service personnel are following generally recommended procedures for safety at all emergency and non-emergency incidents.
14. Represents the department on various commissions/committees, and maintains relationships with outside organizations.
16. Works closely with the police department and dispatch supervisor to manage the computer aided dispatch system and to improve the operation of the municipal fire/police dispatch system.
17. Develops and manages computer databases to track department activities and prepares computerized reports with the data collected.
18. Serves as local liaison to the New Hampshire Fire Academy, Division of Fire Standards & Training and EMS, and New Hampshire Fire Marshal's Office as necessary.
19. Maintains a current knowledge of the profession through continuous training in fire protection, emergency medical services, hazardous materials, and technical rescue skills.
20. Prepares and maintains reports and records, including the Local Emergency Operation Plan (LEOP) and Natural Hazard Mitigation Plan, as required by state and federal laws, reviews same to ensure activities performed are accurately and properly documented.
21. Prepares emergency management grants for available state and federal funds, and FEMA requests for disaster reimbursement.

22. Assists in the Emergency Operations Center for the town during drills, exercises and emergencies, serving as the Assistant Emergency Management Director.
23. Maintains all equipment and inventories that pertain to the Seabrook Nuclear Power Station and receives and disseminates reports related to the plant operations.
24. Performs other related duties as required

**KNOWLEDGE, SKILLS AND ABILITIES REQUIRED BY THE POSITION:**

1. Knowledge of applicable state laws, local ordinances and department rules and regulations.
2. Knowledge of the fire department operations, technology, practices and policies.
3. Knowledge of the geography and population patterns of the jurisdiction.
4. Knowledge of modern firefighting principles, procedures, techniques and equipment.
5. Knowledge of administration and budgetary methods and procedures.
6. Knowledge of employment and personnel laws, practices and procedures.
7. Knowledge of supervisory and administrative practices and procedures.
8. Skill in planning, organizing, analyzing, decision-making and problem solving.
9. Skill in the use of firefighting tools and equipment.
10. Skill in the use of office equipment, including a computer and calculator.
11. Skill in public and interpersonal relations.
12. Ability to supervise and coordinate the activities of the department.
13. Ability to exercise sound judgment in evaluating emergency situations.
14. Ability to insure compliance with safety practices and procedures common to firefighting.
15. Ability to communicate effectively both orally and in writing.
16. Ability to establish and maintain effective working relationships with town officials, other agencies, service and community organizations, businesses and the public.
17. Ability to evaluate performance, analyze weakness and apply corrective action.
18. Ability to compile reports that are complete, accurate and timely.
19. Ability to organize staff to ensure maximum efficiency and productivity for all programs and activities.
20. Ability to maintain high morale within the fire department and to set and maintain a positive role model for all personnel.

**SUPERVISORY CONTROLS:** The supervisor sets the overall objectives and resources available. The employee and supervisor, in consultation, develop the deadlines, projects and work to be done. At this level, the employee, having developed expertise in the line of work, is responsible for planning and carrying out the assignment; resolving most of the conflicts which arise; coordinating the work with others as necessary and interpreting policy on own initiative in terms of established objectives. In some assignments, the employee also determines the approach to be taken and the methodology to be used. The employee keeps the supervisor informed of progress, potentially controversial matters, or far-reaching implications. Completed work is reviewed only from an overall standpoint in terms of feasibility, compatibility with other work, or effectiveness in meeting requirements or expected results.

**GUIDELINES:** Guidelines are available, but do not account for every possibility. Gaps in specificity require the employee to use judgment in interpreting and adapting guidelines such as department policies, regulations, laws and ordinances for application and in making minor deviations to adapt the guidelines in specific cases. The employee analyzes results and recommends changes. At this level, the employee may also determine which of the several established alternatives to use. Situations to which the existing guidelines cannot be applied, or significant proposed deviations from the guidelines, are referred to the supervisor.

**COMPLEXITY:** The work includes various duties involving different and unrelated processes and methods. The decision regarding what needs to be done depends upon the analysis of the subject, phase or issues involved in each assignment and the chosen course of action may have to be selected from many alternatives. The work involves conditions and elements that must be identified and analyzed to discern interrelationships.

**SCOPE AND EFFECT:** The work involves establishing criteria; formulating projects; assessing program effectiveness; or investigating or analyzing a variety of unusual conditions, problems or questions. The work product or service affects a wide range of agency activities, major activities of industrial concerns or the operation of other agencies.

**PERSONAL CONTACTS:** The personal contacts are with individuals or groups from outside the employing agency in a moderately unstructured setting (e.g., the contacts are not established on a routine basis; the purpose and extent of each contact is different and the role and authority of each party is identified and developed during the course of the contact).

**PURPOSE OF CONTACTS:** The purpose is to plan, coordinate or advise on work efforts or to resolve operating problems by influencing or motivating individuals or groups who are working toward mutual goals and who have cooperative attitudes.

**PHYSICAL DEMANDS:** The work requires considerable and strenuous physical exertion such as frequent climbing of tall ladders, lifting heavy objects over 50 pounds, crouching or crawling in restricted areas.

**WORK ENVIRONMENT:** The work environment involves high risks with exposure to potentially dangerous situations or unusual environmental stress, which require a range of safety and other precautions (e.g. working at great heights under extreme outdoor weather conditions, subject to possible physical injury, or similar situations where conditions cannot be controlled).

**SUPERVISORY AND MANAGEMENT RESPONSIBILITY:** Assistant department heads at this level have responsibility for the performance of one or more second line supervisors or a group of complex and heterogeneous positions. They usually possess similar authority to that of second line supervisors, but also act for the department head in his/her absence.

**MINIMUM QUALIFICATIONS:**

1. Knowledge and level of competency commonly associated with the completion of a Bachelor's Degree in Fire Science, Paramedic Science, Emergency Management, Public Administration or related field, and five (5) years of progressive fire service leadership as a Company Officer.
2. Specific certified training as a Chief Fire Officer Designation (CFOD) or Fire Officer III and IV. Experience sufficient to thoroughly understand the diverse objectives and functions of the position usually interpreted to require ten (10) years of general fire service experience.
3. Must possess certifications as a Nationally Registered Advanced Emergency Medical Technician, (paramedic preferred); Fire Officer I and II; Fire Inspector II; Fire Instructor III; Hazardous Materials Technician; and Advanced ICS for Command & General Staff (ICS 400).
4. Possession of, or ability to readily obtain, a valid driver's license issued by the State of New Hampshire for the type of vehicle or equipment operated (CDL-B).
5. Outside candidates are subject to pre-employment physical and background checks, including credit, criminal record and driving record check.

**TOWN OF EXETER**

**JOB TITLE:** Deputy Chief – Training & EMS

**09/01/2020**

**DEPARTMENT:** Fire

**POSITION:** 302

**EMPLOYMENT STATUS:** Full-Time, Non-Union

**EXEMPT STATUS:** Administrative Exemption

**LABOR GRADE:** 13

**JOB SUMMARY:** The position provides highly responsible administrative and supervisory duties assisting the Chief of Department and Assistant Fire Chief in the daily operation of the Fire Department. Incumbent provides emergency, regulatory, and educational services to the citizens of Exeter. The Deputy Fire Chief – Training & EMS plans and directs training programs, manages the certification and licensure of Emergency Medical Service personnel, provides supervision during emergency response activities; and performs administrative functions. The Deputy Fire Chief – Training & EMS is required to respond to emergency calls as necessary to assist with command functions of the department.

**SUPERVISION RECEIVED:** This position receives general supervision and policy direction from the Chief of Department and Assistant Fire Chief, exercises independent judgment and is evaluated by the Assistant Fire Chief based upon the achievement of assigned goals and objectives.

**SUPERVISION EXERCISED:** Provides direct supervision to the EMS Coordinator, and general supervision to Captains, Lieutenants, Crew Chiefs, and other department employees such as Firefighter/Paramedics or AEMTs as needed.

**ESSENTIAL RESPONSIBILITIES: (Examples may not include all duties of the position)**

1. As a command officer of the fire department, shall assume command responsibilities in the absence of the Chief of Department and Assistant Fire Chief, to provide proper and efficient operation of the department at emergency and non-emergency incidents.
2. Responds to fire or medical emergencies as necessary, manages emergencies using the incident command system to protect people and property from injury or damage, may assume a high-ranking command position during a disaster, mass casualty event, radiological emergency, hurricane, tornado or any other large scale event. Implements a unified command system to manage emergency events that require multi-agency participation.
3. Monitors department operational and training policies and procedures, and sets performance goals and objectives. Provides recommendations to the Chief of Department and/or Assistant Fire Chief as necessary, to insure best practices and operational efficiency.
4. Schedules and conducts education & training for all department personnel. Monitors necessary continuing education of department personnel to comply with EMS licensure requirements.

5. Directly supervises the EMS Coordinator and assists with supervision of shift officers and other firefighter/EMS personnel as directed by the Assistant Fire Chief; routinely visits work locations to ensure that work is being performed, problems are properly handled, equipment are in good condition and personnel are familiar with developments and changes in their responsibilities.
6. Participates in the Town of Exeter Safety Committee, performs in-house review of all accidents (equipment and personnel), and advises members relative to personnel and/or workplace safety concerns. Ensures fire and emergency medical service personnel are following generally recommended procedures for safety at all emergency and non-emergency incidents.
7. Prepares and maintains reports and records as required by state and local laws, reviews EMS run forms, conducts quality improvement/quality assurance (QA-QI) on reports and communicates with hospitals on ambulance runs to ensure activities performed are accurately and properly documented.
8. Assists with design and implementation of the department's training and Emergency Medical Services budget and Capital Improvement Plan (CIP).
9. Evaluates newly hired and promoted probationary personnel, observes and reviews probationary employees' progress and ensures personnel safety rules and systems are in place and are followed.
10. Responsible for the maintenance and inspection of department equipment in accordance with applicable NFPA standards. Examples of equipment include: Fire pump testing, aerial and ground ladder testing, SCBA maintenance and service, hose testing, and employee annual medical surveillance.
11. Regularly attends training programs and seminars to increase knowledge of technical aspects of the job.
12. May represent the department on various state and regional committees related to training and Emergency Medical Services.
13. Develops a cooperative and supportive relationship with both internal and external stakeholders
14. Performs other necessary duties as assigned.

#### **ADDITIONAL DUTIES: TRAINING & EMERGENCY MEDICAL SERVICES**

1. Assists the Deputy Chief of Prevention conducting classes and developing programs as appropriate.
2. Prepares reports in an accurate and timely fashion.
3. Submits a weekly report to the Assistant Fire Chief detailing all activities under his/her command.
4. Insures all inquiries are answered in a prompt and professional manner.
5. Assigns members to details or special areas or duties as conditions warrant, and shall keep Assistant Fire Chief advised of such assignments.

6. Aids subordinates in the performance of their duties and in preparation of their reports to insure accuracy.
7. Responsible for the proper care and maintenance of the facilities and equipment of the Fire Department, and insures that all personnel are properly equipped for any and all emergencies
8. May on occasion operate fire apparatus or rescue vehicles and equipment.
9. Follows all Town of Exeter written operating procedures and policies.

**KNOWLEDGE, SKILLS AND ABILITIES REQUIRED BY THE POSITION:**

1. Knowledge of the fire department operations, technology, practices and policies.
2. Knowledge of the geography and population patterns of the jurisdiction.
3. Knowledge of modern firefighting and EMS principles, procedures, techniques and equipment.
4. Knowledge of the department rules and regulations, state & federal laws, and town ordinances.
8. Knowledge of supervisory and administrative practices and procedures.
9. Ability to communicate effectively both orally and in writing.
10. Skill in planning, organizing, analyzing, decision-making and problem solving.
11. Skill in the use of office equipment, including a computer and calculator.
12. Skill in public and interpersonal relations.
13. Ability to supervise and coordinate the activities of the department.
14. Ability to exercise sound judgment in evaluating emergency situations.
15. Ability to insure compliance with safety practices and procedures common to emergency service delivery.
16. Ability to establish and maintain effective working relationships with town officials, other agencies, service and community organizations, businesses and the public.
17. Ability to evaluate performance, analyze weakness and apply corrective action.
18. Ability to compile reports that are complete, accurate and timely.
19. Ability to organize staff to ensure maximum efficiency and productivity for all programs and activities.
20. Ability to maintain high morale within the department and to set and maintain a positive role model for all personnel.



**SUPERVISORY CONTROLS:** The supervisor sets the overall objectives and resources available. The employee and supervisor, in consultation, develop the deadlines, projects and work to be done. At this level, the employee, having developed expertise in the line of work, is responsible for planning and carrying out the assignment; resolving most of the conflicts which arise; coordinating the work with others as necessary and interpreting policy on own initiative in terms of established objectives. In some assignments, the employee also determines the approach to be taken and the methodology to be used. The employee keeps the supervisor informed of progress, potentially controversial matters, or far-reaching implications. Completed work is reviewed only from an overall standpoint in terms of feasibility, compatibility with other work, or effectiveness in meeting requirements or expected results.

**GUIDELINES:** Procedures for doing the work have been established and a number of specific guidelines are available. The number and similarity of guidelines and work situations requires the employee to use judgment in locating and selecting the most appropriate guidelines, references and procedures for application and in making minor deviations to adapt the guidelines in specific cases. At this level, the employee may also determine which of the several established alternatives to use. Situations to which the existing guidelines cannot be applied, or significant proposed deviations from the guidelines, are referred to the supervisor.

**COMPLEXITY:** The work includes various duties involving different and unrelated processes and methods. The decision regarding what needs to be done depends upon the analysis of the subject, phase or issues involved in each assignment and the chosen course of action may have to be selected from many alternatives. The work involves conditions and elements that must be identified and analyzed to discern interrelationships.

**SCOPE AND EFFECT:** The work involves establishing criteria; formulating projects; assessing program effectiveness; or investigating or analyzing a variety of unusual conditions, problems or questions. The work product or service affects a wide range of agency activities, major activities of industrial concerns or the operation of other agencies.

**PERSONAL CONTACTS:** The personal contacts are with employees in the same agency, and outside the immediate organization on occasion. People contacted generally are engaged in different functions, missions and kinds of work. The contacts are with members of the general public, as individuals or groups, in a moderately structured setting (e.g., the contacts are generally established on a routine basis, usually at the employee's work place; the exact purpose of the contact may be unclear at first to one or more of the parties; and one or more of the parties may be uninformed concerning the role and authority of other participants).

**PURPOSE OF CONTACTS:** The purpose is to plan, coordinate or advise on work efforts or to resolve operating problems by influencing or motivating individuals or groups who are working toward mutual goals and who have basically cooperative attitudes.

**PHYSICAL DEMANDS:** The work requires considerable and strenuous physical exertion such as frequent climbing of tall ladders, lifting heavy objects over 50 pounds, crouching or crawling in restricted areas.

**WORK ENVIRONMENT:** The work environment involves high risks with exposure to potentially dangerous situations or unusual environmental stress, which require a range of safety and other precautions (e.g. working at great heights under extreme outdoor weather conditions, subject to possible physical injury, or similar situations where conditions cannot be controlled).

**SUPERVISORY AND MANAGEMENT RESPONSIBILITY:** Second line supervisors at this level are usually responsible for the work performance of one or more first line supervisors or a group of complex and heterogeneous positions, i.e., employees all perform basically different types of work. They are responsible for planning and organizing work functions, priorities, etc. and recommending significant changes in structure, methods or procedures necessary to meet objectives. They usually are responsible for interviewing and counseling employees, performance evaluations, and provide recommendations in hiring, discharge, discipline and similar personnel management actions.

**MINIMUM QUALIFICATIONS:**

1. Knowledge and level of competency commonly associated with the completion of an Associate's Degree in Fire Science, Paramedic Science, Public Administration or related field, and five (5) years of progressive fire service leadership as a Company Officer.
2. Specific certified training as Fire Officer I & II, *Fire Officer III highly desirable*; Fire Instructor I, *Fire Instructor II & III highly desirable*. Experience sufficient to thoroughly understand the diverse objectives and functions of the position usually interpreted to require ten (10) years of general fire service experience.
3. Possess additional certifications as a Nationally Registered Advanced Emergency Medical Technician, Hazardous Materials Technician, and Intermediate ICS for Expanding Incidents (ICS 300).
4. Possession of, or ability to readily obtain, a valid driver's license issued by the State of New Hampshire for the type of vehicle or equipment operated (CDL-B).
5. Subject to pre-employment physical and background checks, including credit, criminal record and driving record check.

## TOWN OF EXETER

JOB TITLE: Deputy Chief – Fire Prevention & Inspections

09/01/2020

DEPARTMENT: Fire

POSITION: 302

EMPLOYMENT STATUS: Full-Time, Non-Union

EXEMPT STATUS: Administrative Exemption

LABOR GRADE: 13

**JOB SUMMARY:** The position provides highly responsible administrative and supervisory duties assisting the Chief of Department and Assistant Fire Chief in the daily operation of the Fire Department. Incumbent provides emergency, regulatory, and educational services to the citizens of Exeter. The Deputy Fire Chief – Fire Prevention & Inspections, coordinates a comprehensive fire prevention & code enforcement program, with an emphasis on compliance, directs fire inspection activities, manages the fire investigation team, assuring proper training and certification. Provides supervision during emergency response activities; and performs administrative functions. The Deputy Fire Chief – Fire Prevention & Inspections is required to respond to emergency calls as necessary to assist with command functions of the department.

**SUPERVISION RECEIVED:** This position receives general supervision and policy direction from the Chief of Department and Assistant Fire Chief, exercises independent judgment and is evaluated by the Assistant Fire Chief based upon the achievement of assigned goals and objectives.

**SUPERVISION EXERCISED:** Provides direct supervision to the Health Officer, Fire Investigation Team, and general supervision to Captains, Lieutenants, Crew Chiefs, and other department employees such as Firefighter/Paramedics or AEMTs as needed.

**ESSENTIAL RESPONSIBILITIES: (Examples may not include all duties of the position)**

1. As a command officer of the fire department, shall assume command responsibilities in the absence of the Chief of Department and Assistant Fire Chief, to provide proper and efficient operation of the department at emergency and non-emergency incidents.
2. Responds to fire or medical emergencies as necessary, manages emergencies using the incident command system to protect people and property from injury or damage, may assume a high-ranking command position during a disaster, mass casualty event, radiological emergency, hurricane, tornado or any other large-scale event. Implements a unified command system to manage emergency events that require multi-agency participation.
3. Develops & conducts programs to ensure proper fire safety for the community.
4. Monitors all statutes, codes & regulations, and ordinances for applicability, and provides feedback to the Chief of Department and/or Assistant Fire Chief as necessary to insure proper compliance and/or enforcement actions are taken.

## **KNOWLEDGE, SKILLS AND ABILITIES REQUIRED BY THE POSITION:**

1. Knowledge of the fire department operations, technology, practices and policies.
2. Knowledge of the geography and population patterns of the jurisdiction.
3. Knowledge of modern firefighting and EMS principles, procedures, techniques and equipment.
4. Knowledge of the department rules and regulations, state & federal laws, and town ordinances.
8. Knowledge of supervisory and administrative practices and procedures.
9. Ability to communicate effectively both orally and in writing.
10. Skill in planning, organizing, analyzing, decision-making and problem solving.
11. Skill in the use of office equipment, including a computer and calculator.
12. Skill in public and interpersonal relations.
13. Ability to supervise and coordinate the activities of the department.
14. Ability to exercise sound judgment in evaluating emergency situations.
15. Ability to insure compliance with safety practices and procedures common to emergency service delivery.
16. Ability to establish and maintain effective working relationships with town officials, other agencies, service and community organizations, businesses and the public.
17. Ability to evaluate performance, analyze weakness and apply corrective action.
18. Ability to compile reports that are complete, accurate and timely.
19. Ability to organize staff to ensure maximum efficiency and productivity for all programs and activities.
20. Ability to maintain high morale within the department and to set and maintain a positive role model for all personnel.

**SUPERVISORY CONTROLS:** The supervisor sets the overall objectives and resources available. The employee and supervisor, in consultation, develop the deadlines, projects and work to be done. At this level, the employee, having developed expertise in the line of work, is responsible for planning and carrying out the assignment; resolving most of the conflicts which arise; coordinating the work with others as necessary and interpreting policy on own initiative in terms of established objectives. In some assignments, the employee also determines the approach to be taken and the methodology to be used. The employee keeps the supervisor informed of progress, potentially controversial matters, or far-reaching implications. Completed work is reviewed only from an overall standpoint in terms of feasibility, compatibility with other work, or effectiveness in meeting requirements or expected results.

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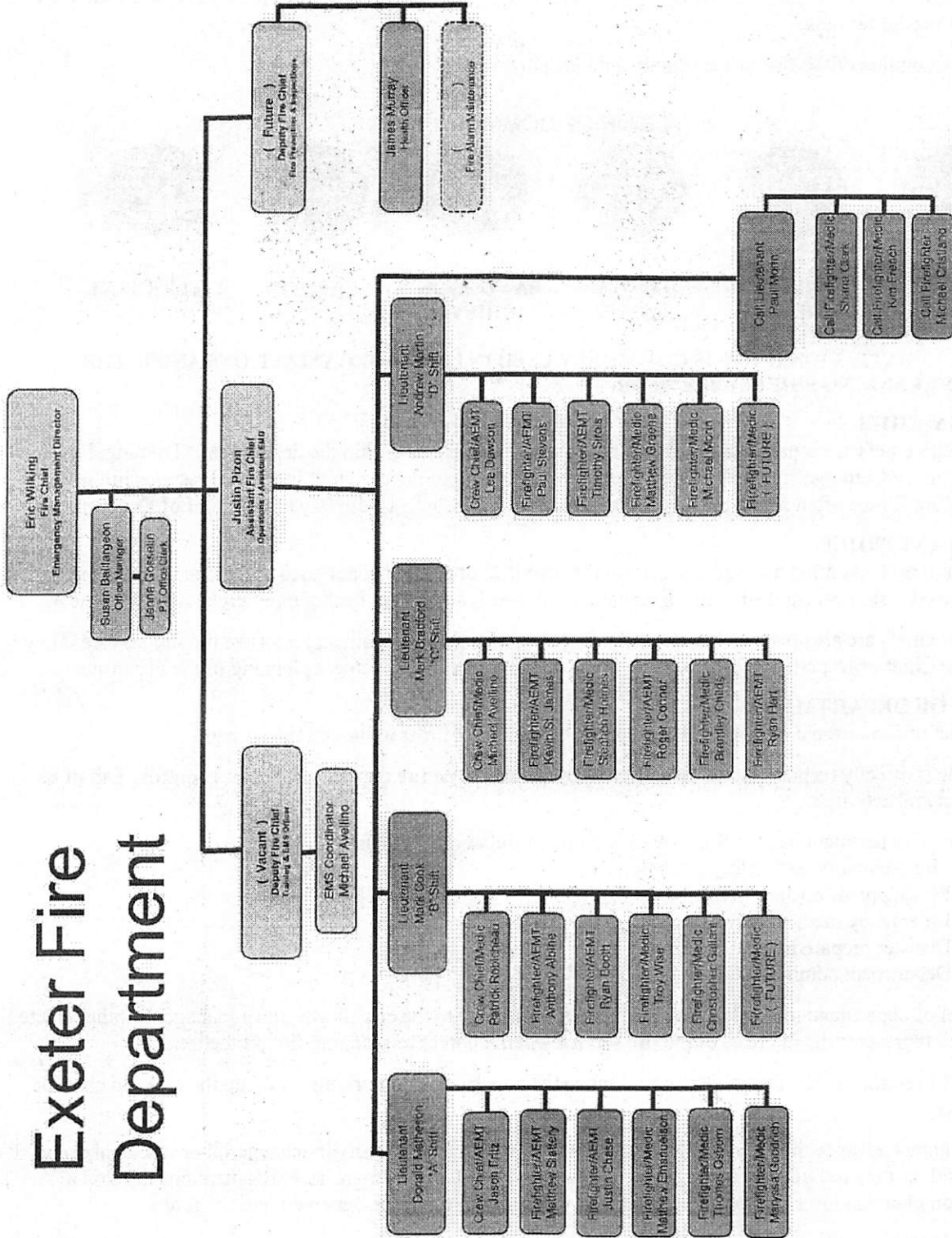
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2. Specific certified training as Fire Officer I & II, *Fire Officer III highly desirable*; Fire Inspector I, *Fire Inspector II highly desirable*. Experience sufficient to thoroughly understand the diverse objectives and functions of the position usually interpreted to require ten (10) years of general fire service experience.
3. Possess additional certifications as a Nationally Registered Advanced Emergency Medical Technician, Hazardous Materials Technician, and Intermediate ICS for Expanding Incidents (ICS 300).
4. Possession of, or ability to readily obtain, a valid driver's license issued by the State of New Hampshire for the type of vehicle or equipment operated (CDL-B).
5. Subject to pre-employment physical and background checks, including credit, criminal record and driving record check.

# Exeter Fire Department



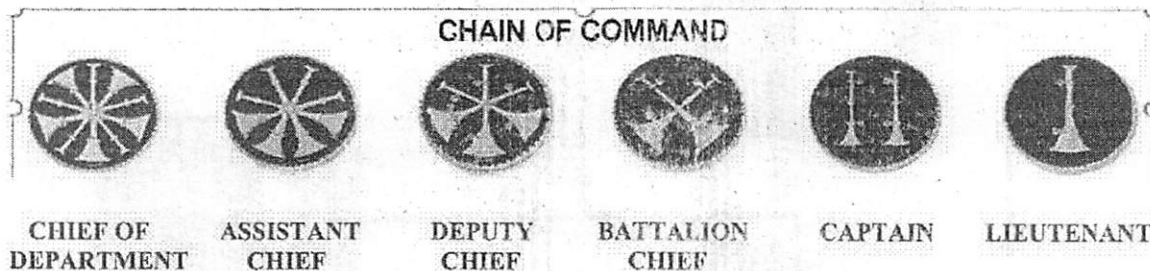


## Fire Service Rank & Insignia

The early fire service was developed as a paramilitary organization, which means that its ranks and chain of command were taken from the military examples.

In order to get promoted, firefighters are required to serve a certain amount of time at each level of the department. They must also take written exams and interview with their superior officers before advancing to the next firefighter rank.

Here is an outline of the fire service command ranks in order:



**\*NOTE – A BATTALION CHIEF IS COMMONLY USED IN LARGE ORGANIZATIONS AND IS THE HIGHEST RANKING SHIFT SUPERVISOR.**

### DEPUTY CHIEF

Deputy fire chiefs are usually responsible for programs or divisions within the department. Training, Fire Prevention, and Emergency Medical Services are all examples of deputy chief functional responsibilities. Deputy Fire Chiefs often report to one or more Assistant Fire Chiefs or directly to the Chief of Department.

### ASSISTANT CHIEF

Assistant fire chiefs often manage and control the activities of personnel assigned to the operations division. The operations division is responsible for fire suppression, EMS, and disaster relief or emergency management.

Assistant chiefs are also responsible for evaluating programs that maintain and improve the fire service. They assist the Chief of Department by preparing budgets and capital improvement planning of the department.

### CHIEF OF DEPARTMENT

The Chief of Department or Fire Chief is the highest-ranking officer in the fire department.

He or she is directly responsible for the efficient operation of the fire department and has control of all of its personnel and activities.

The chief of department has the final say in department functions such as:

- Fire prevention and safety education
- Fire suppression and protection
- Emergency medical services
- Disaster preparedness
- Department administration

The chief of department may also provide technical assistance to the city mayor, town manager or other elected body, and represents the interests of the fire service when it comes to planning fire protection.

While all firefighters start as probies, they all have the opportunity to work their way up the ranks to chief of department.

As firefighters advance their careers, they often assume more responsibility in managerial or leadership roles. It becomes their duty to train and assist the next generation of leaders. Progressive organizations develop a succession plan that hires capable firefighters and creates fire service leaders well into the future.

**Impact Fee Updates**



# TOWN OF EXETER

## *Planning and Building Department*

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

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

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**Date:** November 6, 2020  
**To:** Russell Dean, Town Manager  
**From:** Dave Sharples, Town Planner  
**Re:** Impact fee update

As you know, the Town is conducting an update to our impact fee ordinance and fees. The Town hired Bruce Mayberry, who did work on the 2003 impact fees and the 2009 update. I have enclosed the final versions of the recreational impact fee and the school impact fee updates as provided by Mr. Mayberry. Mr. Mayberry also suggests some revisions to our Impact Fee ordinance but that will be done by the Planning Board and ultimately the voters in the March 2021 election. The focus of this memorandum is the update to the fee schedule.

I would like to appear before the Select Board with Mr. Mayberry so he can go over his proposed updates and allow the Select Board to ask any questions they may have.

Section 11.5.1 of the Zoning ordinance states:

**“The amount of each impact fee shall be assessed in accordance with subdivision and site plan regulations adopted by the Planning board, or with written procedures or methodologies adopted and amended by the Planning board and accepted by the Board of Selectmen...”**

Our ordinance requires that both the Select Board and Planning Board review and approve the fees. After reviewing the process of the last impact fee update, we will present to the Select Board first and get their thoughts. I will then bring it to the Planning Board for adoption and, if adopted, back to the Select Board to formally update the fee.

Thank You.

enc (2)

# **2020 Impact Fee Update: Public School Facilities**

## **Town of Exeter, New Hampshire**

### **Basis of Assessment and Fee Schedule Options**

October 16, 2020

Prepared for:

Town of Exeter  
10 Front Street  
Exeter, NH 03833

Prepared by:



P. O. Box 723  
Yarmouth, Maine 04096  
[bmayber1@maine.rr.com](mailto:bmayber1@maine.rr.com)  
Bruce C. Mayberry, Principal

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## A. Purpose of Report

This report comprises an update to the original basis of assessment for public school impact fees in the Town of Exeter. The original report was entitled “Methodology for the Assessment of Public School Impact Fees – Town of Exeter, New Hampshire” dated April 2003. An update of the original methodology was completed in 2009 but the resulting fee schedules were not adopted. The same fee basis has been in effect since 2003 (17 years).

In the original report, it was recommended that periodic updates to the fee basis are desirable and appropriate to assure that the fee remains proportionate, and to allow the fee basis to reflect current capital costs. The study listed a number of factors in the impact fee calculation that could be modified or updated periodically, including but not limited to:

- Facility standards (square feet per pupil capacity in existing schools);
- Estimated public school enrollment multipliers by housing type;
- School facility development costs or replacement costs per square foot;
- Average assessed value of housing units by type of structure for credit allowance calculations;
- Adjustments to past and future debt service schedules for local district and cooperative district schools including percent of principal paid by state building aid, and Exeter’s share of the debt service of the cooperative district;
- Interest rates or discount rates for computing present value; and
- Overall change in fee calculations to a bedroom-based or per square foot assessment.

The Exeter impact fee ordinance allows for periodic updates to the fee basis.

## B. Authority

New Hampshire RSA 674:21,V authorizes municipalities to assess impact fees to new development for the construction or improvement of capital facilities owned by the municipality, including public school facilities, or the municipality’s proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member.

RSA 674:21, V allows impact fees to be assessed for new capital facilities that will support new development, or to recoup the cost of existing facilities constructed in anticipation of the needs of new development. Locally the assessment and administration of impact fees in Exeter is governed by Article 11 of the Exeter Zoning Ordinance.

Whether the impact fee is based on anticipated facility development, or on the proportionate recoupment of prior investments, an impact fee must be proportionate to the capital costs that are reasonably associated with the demand generated by new development. This impact fee update report will provide the basis for establishing that relationship and the assignment of proportionate capital costs.

### C. School Impact Fee Components

The original Exeter school impact fee was based on the following factors:

$$\begin{aligned} & \text{[Enrollment per housing unit by grade level (at K-5, 6-8 and grade 9-12 levels)]} \\ & \times \text{[square feet of school facility space required per pupil (by grade level)]} \\ & \times \text{[capital cost per square foot of facility space by grade level]} \\ & - \text{[less State Building Aid reimbursement as percent of principal costs]} \\ & - \text{[less credit allowances for taxes paid for debt service needed to rectify base year} \\ & \quad \text{space deficiencies or capacity costs associated with existing development]} \\ & = \text{Exeter school impact fee assessment per dwelling unit} \end{aligned}$$

The basic structure of the original methodology has been retained in this update, and supports a range of fees per dwelling unit by type of structure. Sufficient data was compiled during the course of the update to support a fee schedule per square foot of living area should the Town choose to change to an alternative method of assessment. .

Several of the impact fee components have changed since the original fee basis was established:

- Except for townhouse style structures, public school enrollment ratios per unit have declined since 2003. All enrollment ratios in this update to observed 2020 conditions.
- Effective State Building Aid for elementary and middle schools has declined due to the absence of SBA funding for recent additions.
- School facility floor area per pupil capacity standards have increased.
- Credit allowances have been adjusted (increased) to reflect past and future debt service costs to fund prior space deficiencies and capacity encumbered by existing development.

## D. Demographic Analysis

### 1. Housing, Population and Households

DEMOGRAPHIC PROFILE: EXETER POPULATION, HOUSEHOLDS AND ENROLLMENT INDICATORS					
1990-2010 CENSUS COUNTS AND 2018 ACS SAMPLE ESTIMATES					
Demographic Factor	1990	2000	2010	2018 ACS Estimate (Five Year Sample)	Most Recent NHOSI Estimates
Total Population	12,481	14,058	14,306	14,921	15,382
Living in Group Quarters	270	371	341	417	357
Living in Households	12,211	13,687	13,965	14,504	15,025 (2019)
Population Under Age 5	872	771	689	737	
School Age Population Age 5-17	2,071	2,638	2,540	2,124	
Resident Enrollment (ADM)	1,792	2,355	2,220	2,105	
As % of Age 5-17 Population	87%	89%	87%	99%	
Total Housing Units	5,346	6,107	6,496	6,819	7,092 (2018)
% of Units Occupied	93.1%	96.6%	94.1%	95.1%	
Occupied Housing Units (Households)					
Owner	3,385	3,980	4,325	4,454	
Renter	1,590	1,918	1,789	2,029	
Total	4,975	5,898	6,114	6,483	
% of Households Homeowners	68.0%	67.5%	70.7%	68.7%	
% of Households Renters	32.0%	32.5%	29.3%	31.3%	
Average Household Size	2.45	2.32	2.28	2.24	
Householders < Age 55	3,229	3,570	3,198	2,971	
Householders Age 55+	1,746	2,328	2,916	3,512	
% Age 55 +	35.1%	39.5%	47.7%	54.2%	
Age 5-17 Per Household	0.416	0.447	0.415	0.328	
Avg Enrollment Per Household	0.360	0.399	0.363	0.325	
Avg Enrollment Per Housing Unit	0.335	0.386	0.342	0.309	
Age 5-17 Pop / Householders < 55	0.641	0.739	0.794	0.715	
Enrollment / Householders < 55	0.555	0.660	0.694	0.709	

Source Notes: 1990, 2000 and 2010 data are 100% counts from decennial Census data; 2018 data from American Community Survey (ACS) based on a 5-year sample for 2014-2018 (not comparable for direct comparison to decennial data). Resident enrollment for Exeter based on NH Dept of Education Average Daily Membership (ADM) by residence.

The school age population and resident public school enrollment in Exeter has declined since the original impact fee analysis was completed in 2003.

Since the number of households has increased, the average household size and enrollment per household is lower than it was in 2003.

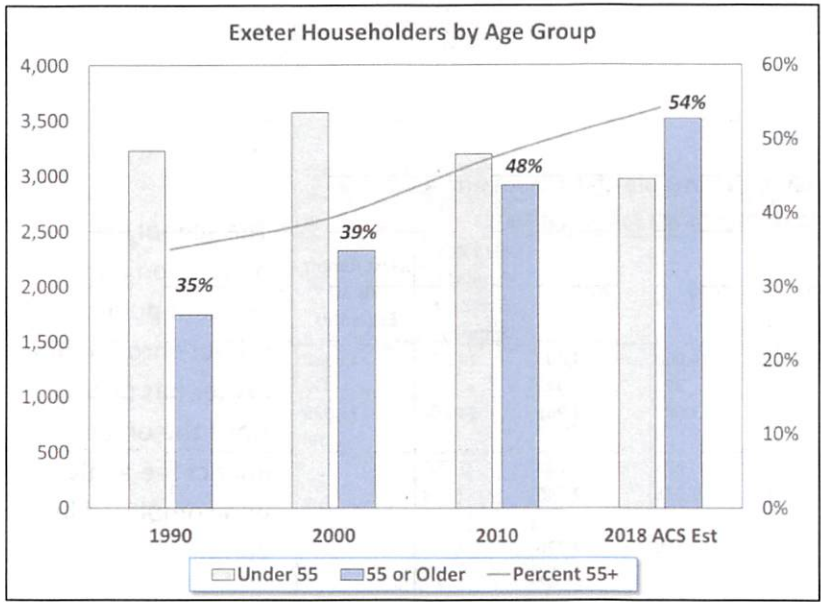
One of the contributing factors to that change has been the shift in households by age group.

In 2000, 39.5% of Exeter householders were age 55 or older, and in 2010 the ratio

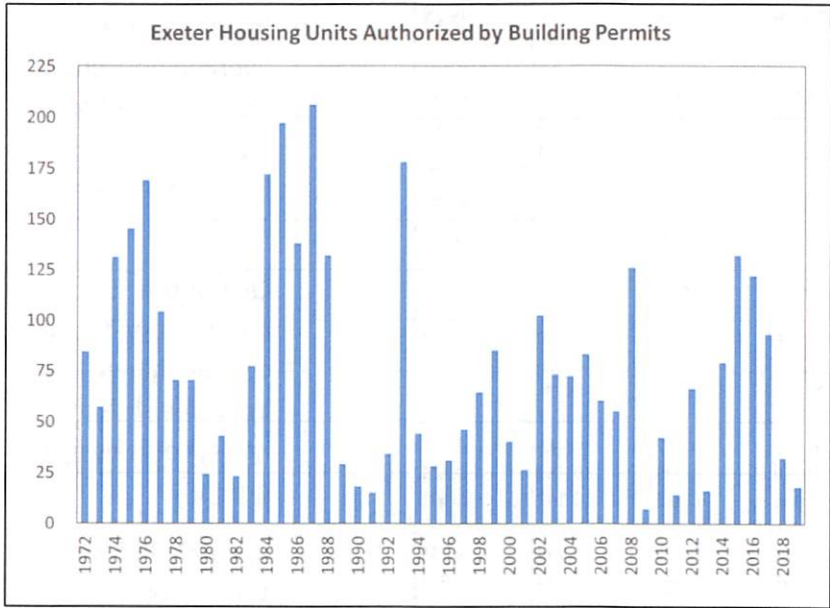
was 47.7%. The most recent estimates indicate that about 54% of Exeter householders are 55 or older.

Overall the demographic data indicate that the current average public school enrollment per Exeter household should be between 0.32 and 0.36. However, if the ratios were computed in relation to resident householders under the age of 55, the estimated ratio would be about 0.70 pupils per household.





The most recent estimates American Community Survey (ACS) data indicate that the majority of Exeter households (about 54%) are now age 55 or older. These older age groups are not generally associated with school enrollment impacts.



Another contributing factor to the decline in the enrollment ratio per housing unit is related to the composition of the new units added to the housing inventory of Exeter over the past 20 years.

Based on our analysis of property assessment information, about 27% of housing units built in Exeter from 2000 to 2019 were in age-restricted housing developments (not including assisted living sites).

Another factor in the most recent housing development in Exeter is a transition away from single family detached housing, and toward attached and multifamily units.

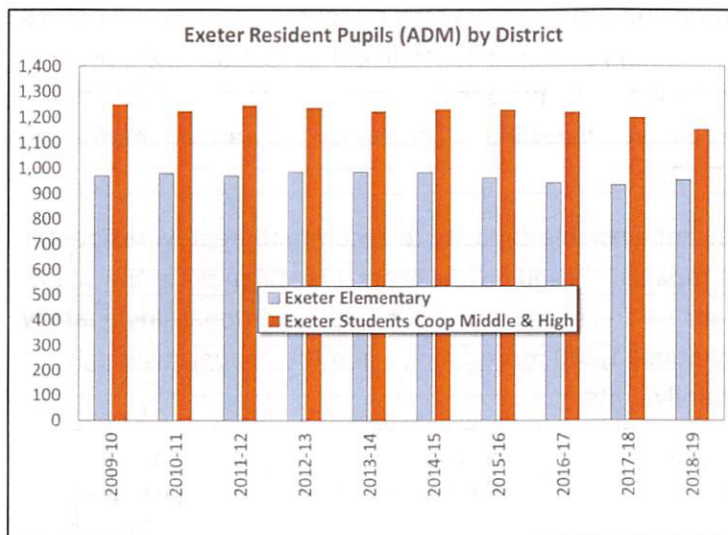
Exeter Housing Units Authorized by Building Permits				
Net Increase in Housing Units By Period				
Period	Single Family	Two or More Family	Manufactured Housing	Total
1970-1979	335	213	282	830
1980-1989	467	488	86	1,041
1990-1999	310	230	3	543
2000-2009	258	408	(22)	644
2010-2019	96	551	(33)	614
All Periods	1,466	1,890	316	3,672
Average Annual Net Change in Units By Period				
1970-1979	34	21	28	83
1980-1989	47	49	9	104
1990-1999	31	23	0	54
2000-2009	26	41	(2)	64
2010-2019	10	55	(3)	61
All Periods	29	38	6	73
Percent of New Units by Type by Period				
1970-1979	40.4%	25.7%	34.0%	100.0%
1980-1989	44.9%	46.9%	8.3%	100.0%
1990-1999	57.1%	42.4%	0.6%	100.0%
2000-2009	38.7%	61.3%	--	100.0%
2010-2019	14.8%	85.2%	--	100.0%
All Periods	39.9%	51.5%	8.6%	100.0%

Based on building permit data, 61% of the new housing units authorized in Exeter during the 2000 to 2009 period were in two or more family structures.

During the most recent 10 years of permit activity (2010 to 2019) 85% of the new units authorized were in two or more family buildings.

The enrollment generation from a townhouse or multifamily apartment or condo in Exeter generated only about a half to a third as many school children as a single family detached unit.

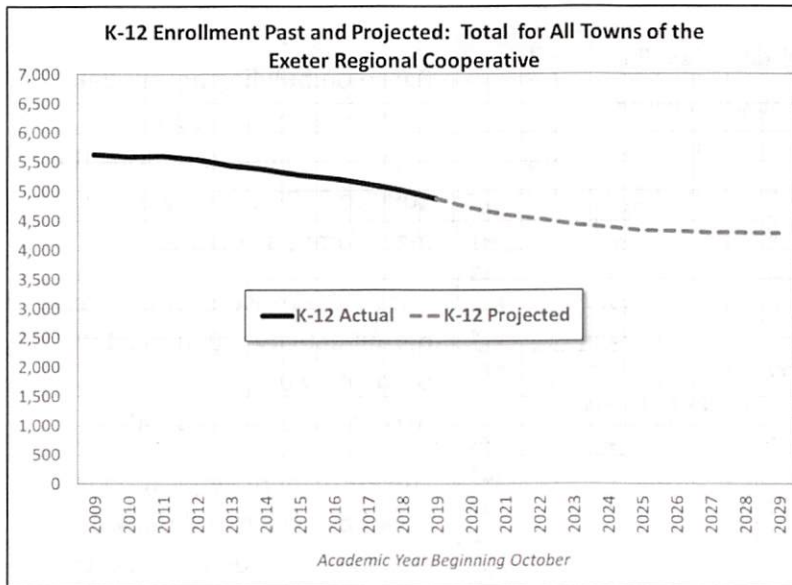
## 2. Public School Enrollment



Over the past 10 years, Exeter resident enrollment has declined by 1.7% in the local district elementary schools (grades K-5) and by 7.9% in grades 6-12 served by the regional cooperative district.

The overall decline in total resident enrollment in Exeter over the 10 year period shown in the chart was about 5.4% in grades K-12.

In December 2019, long term enrollment projections were prepared for SAU 16 by the New Hampshire School Administrators Association (NHSAA, a consulting group) for the regional



cooperative district as a whole. Local projections for the six individual towns of the cooperative were not available from that report.

These projections were based on a five year cohort survival model that presumes that historical patterns remain unchanged from the five year historical baseline period used to evaluate grade progression patterns.

Using actual October 2019 enrollment as a baseline, the ten year projection to October 2029 projects a 12% decline in K-12 enrollment within the towns of the Exeter Regional Cooperative District. During this period, most of the decline is expected within the high school grades 9-12, where enrollment could decline by 20% or more from the 2019 base. At the K-5 level, the decline is projected to be about (-5.3%) over the ten year period, and (-8.6%) in grades 6-8.

Ten year projections are generally less reliable than shorter term estimates because of the many variables involved that are subject to change. Changes in the number of births, the pace of housing construction, net in-migration and other factors may affect the actual rate of change in future enrollment. Based on the modeling, most of decline in enrollment will take place in the first half of the 10-year projection period. Within a five year projection period (2019 to 2024), the projection model estimates an overall decline of (-6.3%) for K-5 enrollment, (-5.6%) in grades 6-8, and (-17.4%) in grades 9-12.

The schools serving Exeter have significant available capacity to accommodate new residential development and related enrollment impacts. Based on the capacity estimates for the schools, the Exeter elementary schools could absorb the impact of about 1,400 additional single family homes; the cooperative middle school about 1,200 more homes, and the cooperative high school about 2,400 additional single family units.

Additional SF Housing Units Supportable by Available School Capacity as of October 2019	Exeter (PK-5)	Coop Middle School (6-8)	Coop High School (9-12)	Total (Average)
Remaining Available Capacity October 2019	284	134	357	775
Exeter Avg Pupils Per Single Family Home	0.2011	0.1131	0.1486	0.4628
Single Family Units @ Exeter Average	1,412	1,185	2,402	1,675



## E. Public School Enrollment per Housing Unit

### 1. Change in Exeter Public School Enrollment Ratios

The single most important factor in the school impact fee calculation is the average number of pupils associated with various types of housing units in Exeter. The enrollment ratios used in the fee basis comprise the proportionate basis by which related school capital costs are assigned to new development.

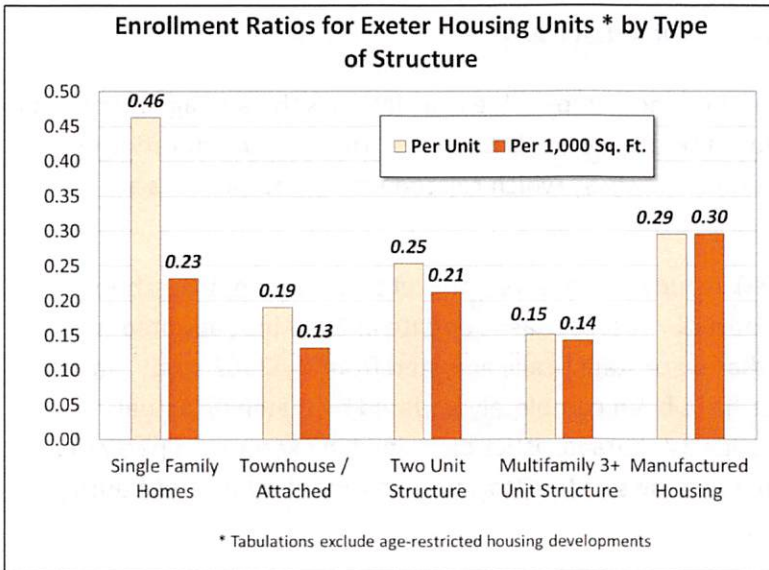
The original impact fee study (2003) included an analysis of Exeter resident public school enrollment counts (Fall 2002) by address. A subsequent update in 2009 (not adopted) was prepared using enrollment ratios that were statistically adjusted from the 2003 study. In this 2020 update, the enrollment ratios have been completely updated by matching actual enrollment counts by address to property characteristics contained in Exeter's property tax assessment data base. This technique allows us to associate enrollment by type of housing unit, living area, bedrooms, and year built.

In this section, all of the charts and tables reflect average characteristics of the Exeter housing stock, after *excluding lawfully age-restricted developments* from the computations. Since age-restricted housing units are not normally subject to school impact fee assessment, these averages reflect the characteristics the housing that will be subject to the assessments.

Enrollment ratios per housing unit and per 1000 square feet of living area are compared below, based on the 2003 original study and this 2020 update. Overall, average enrollment per housing unit in 2020 is about 15% lower than it was in 2003, but this varies by the type of structure. In attached and townhouse units, the 2020 enrollment per unit is about 11% higher than in 2003. In part, this appears to be related to the larger average size of attached and townhouse units in the current housing inventory.

Comparison of Exeter Enrollment Ratios from 2003 Fee Basis and 2020 Study				
Type of Structure	K-12 Pupils Per Housing Unit		K-12 Pupils Per 1,000 Sq. Ft. of Living Area	
	2003	2020	2003	2020
Single Family Detached	0.548	0.463	0.288	0.232
Attached & Townhouse	0.171	0.190	0.131	0.132
Two Family Structures	0.357	0.253	0.309	0.213
Three or More Family Structures	0.179	0.151	0.216	0.143
Manufactured Housing	0.327	0.295	0.335	0.360
All Housing Except Age-Restricted	0.395	0.336	0.281	0.215

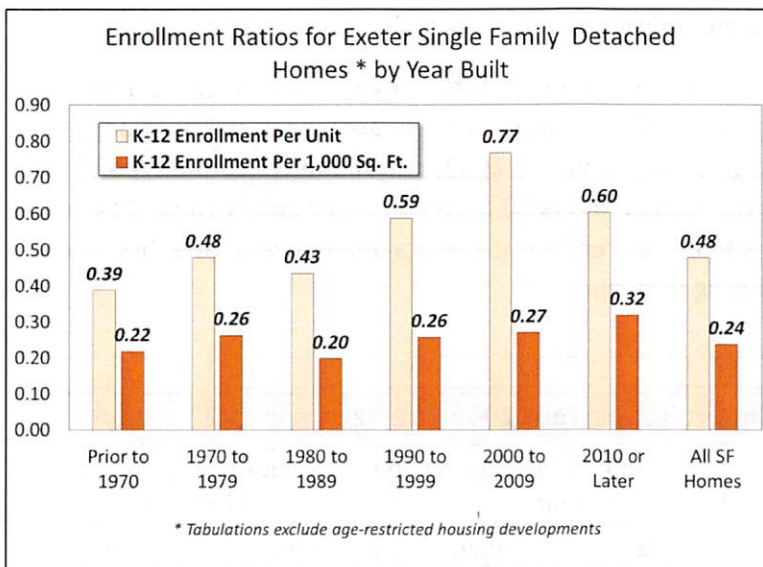
## 2. Detailed Analysis of Enrollment Ratios



In 2020, the average enrollment per single family detached home is estimated at 0.46 pupils, which is two to three times the average for two family structures, townhouses, and multifamily structures. The ratio for manufactured housing is 63% of the single family average.

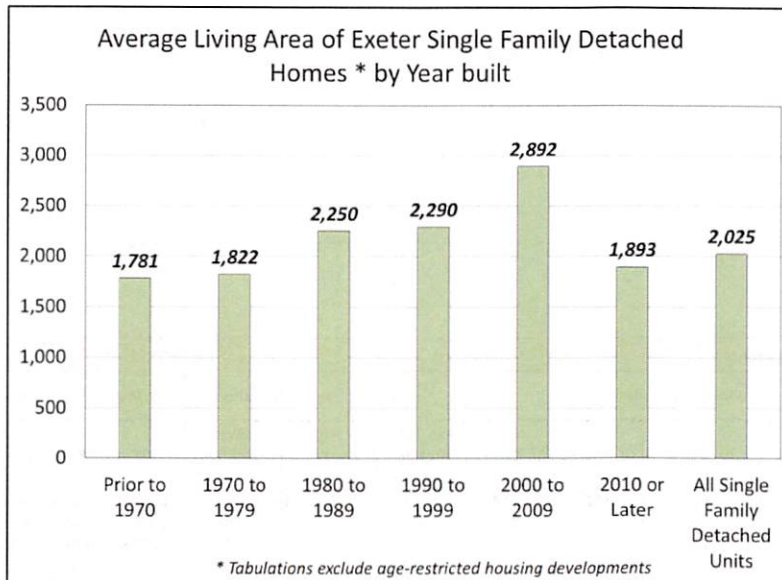
The ratios of enrollment per 1,000 square feet of living area are about the same for single family and two-family

structures. Enrollment per 1,000 square feet of living area is about the same for townhouse and multifamily construction.



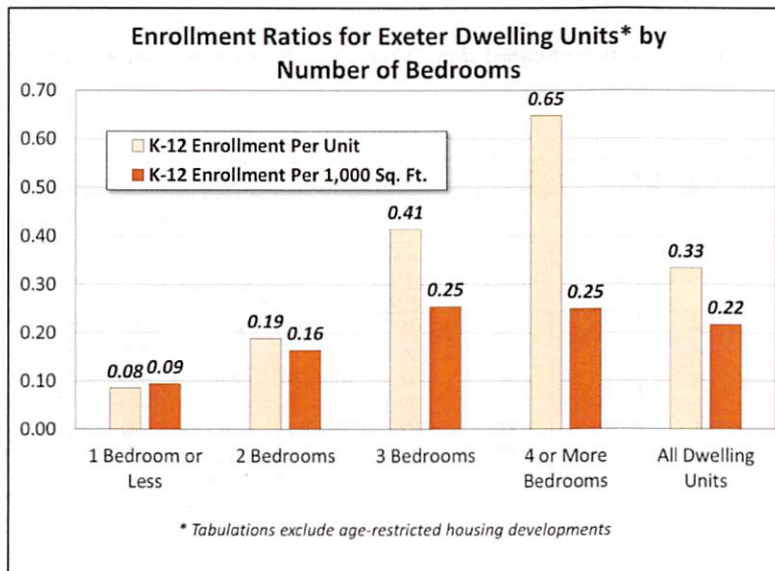
When we look at single family detached homes only, the newer homes have enrollment ratios that are considerably higher than those of older unit, and the Town average.

But the ratios per 1,000 square feet are more similar over time.



The largest average single family home size by period of construction (2000 to 2009) corresponds to the highest enrollment generation rate (see previous chart) at 0.77 pupils per unit.

The largest homes in the inventory have four or more bedrooms, and are associated with higher enrollment impacts.



In this chart we compare average enrollment per unit and per 1,000 square feet of living area by number of bedrooms for all structural types combined. Single family dwellings dominate the average enrollment indicated for three and four or more bedroom units.

The data indicates that one bedroom units of typical size will have a very low impact on enrollment, potentially a basis

for a reduced fee or waivers for the smallest units.

More detailed data tabulations on enrollment characteristics are found in the following tables. While the newest units may tend to have higher enrollment ratios, BCM Planning uses average enrollment ratios for all existing units as the proportionate demand measure for impact fees. Since the impact fee is one-time assessment in the life of a property, the long term impact of a development is best measured by the current average enrollment ratio.



**All Exeter Housing Units Excluding Age-Restricted Developments**

Structure Type	Public School Enrollment by Grade						Average Unit Size and Valuation			Enrollment Per Housing Unit		
	Pre-K	Kinder.	Gr. 1 to 5	Gr. 6 to 8	Gr. 9 to 12	Gr. K to 12	Avg Living Area Per Dwelling	Avg Valuation Per Unit	Avg Valuation Per Sq. Ft.*	K-8	9-12	K-12
Single Family Homes	20	102	508	343	451	1,404	1,993	\$394,221	\$198	0.3141	0.1486	0.4627
Townhouse / Attached	2	11	38	17	21	87	1,439	\$267,425	\$186	0.1444	0.0460	0.1904
Two Unit Structure	1	12	25	22	34	93	1,191	\$168,147	\$141	0.1608	0.0926	0.2534
Multifamily 3+ Unit Structure	7	22	80	43	66	211	1,059	\$175,262	\$166	0.1038	0.0472	0.1510
Manufactured Housing *	7	17	86	48	77	228	997	\$60,442	\$61	0.1953	0.0996	0.2949
<b>Total All Housing</b>	<b>37</b>	<b>164</b>	<b>737</b>	<b>473</b>	<b>649</b>	<b>2,023</b>	<b>1,558</b>	<b>\$277,298</b>	<b>\$178</b>	<b>0.2279</b>	<b>0.1077</b>	<b>0.3356</b>
Mixed Use / Other	4	1	12	8	12	33	* Avg. valuation for manufactured housing on own lot is \$157,500 or \$129 per square foot					
<b>Total</b>	<b>41</b>	<b>165</b>	<b>749</b>	<b>481</b>	<b>661</b>	<b>2,056</b>						

Notes on structural groupings for enrollment ratio calculations:

Single Family category excludes homes with apartments; includes detached condos

Multifamily 3+ unit category includes apartments and garden style condos

Townhouse / attached includes townhouse and single family attached condos

Tabulation based on 6,028 dwelling units (excludes travel trailers, government-owned property, and age restricted housing and assisted living sites).

**Exeter Housing Units Built 2003 or Later, Excluding Age-Restricted Developments**

Structure Type	Public School Enrollment by Grade						Average Housing Units			Enrollment Per Housing Unit		
	Pre-K	Kinder.	Gr. 1 to 5	Gr. 6 to 8	Gr. 9 to 12	Gr. K to 12	Avg Living Area Per Dwelling	Avg Valuation Per Unit*	Avg Valuation Per Sq. Ft.*	K-8	9-12	K-12
Single Family Homes	2	17	90	52	65	224	2,358	\$473,236	\$201	0.5064	0.2070	0.7134
Townhouse / Attached	0	3	11	4	9	27	1,509	\$311,471	\$206	0.0909	0.0455	0.1364
Two Unit Structure	0	0	0	0	0	0	1,527	\$275,633	\$181	n.c. -only 6 units in sample		
Multifamily 3+ Unit Structure	1	3	13	6	22	44	1,530	\$201,052	\$131	0.1023	0.1023	0.2046
Manufactured Housing *	1	2	7	4	9	22	1,029	\$94,596	\$92	0.0963	0.0667	0.1630
<b>Total Built 2003 or Later</b>	<b>4</b>	<b>25</b>	<b>121</b>	<b>66</b>	<b>105</b>	<b>317</b>	<b>1,747</b>	<b>\$308,661</b>	<b>\$177</b>	<b>0.2442</b>	<b>0.1210</b>	<b>0.3652</b>
<b>% of Town Total</b>	<b>11%</b>	<b>15%</b>	<b>16%</b>	<b>14%</b>	<b>16%</b>	<b>16%</b>	* Avg valuation for manufactured housing on own lot is \$182,400 or \$139 per square foot					

Above sub-sample data based on 868 dwelling units with year built = 2003 or later

Exeter Single Family Detached Homes by Year Built, Excluding Age-Restricted Developments									
Year Built	K-12 Enrollment	Housing Units	Total Living Area	Total Assessed Valuation	K-12 Enrollment Per Unit	K-12 Enrollment Per 1,000 Sq. Ft.	Avg Living Area Per Dwelling	Avg Valuation Per Unit	Avg Valuation Per Sq. Ft.
Prior to 1970	562	1,449	2,578,964	\$499,387,360	0.3879	0.2179	1,780	\$344,643	\$194
1970 to 1979	154	322	586,542	\$121,406,469	0.4783	0.2626	1,822	\$377,039	\$207
1980 to 1989	163	375	827,487	\$157,882,387	0.4347	0.1970	2,207	\$421,020	\$191
1990 to 1999	178	303	693,743	\$138,146,591	0.5875	0.2566	2,290	\$455,929	\$199
2000 to 2009	253	330	940,124	\$183,101,083	0.7667	0.2691	2,849	\$554,852	\$195
2010 or Later	74	123	233,164	\$51,262,290	0.6016	0.3174	1,896	\$416,767	\$220
All SF Detached Units	1,384	2,902	5,860,024	\$1,151,186,180	0.4769	0.2362	2,019	\$396,687	\$196
Subtotal Built 2000 or Later	327	453	1,173,288	\$234,363,373	0.7219	0.2787	2,590	\$517,358	\$200
as % of All SF Detached Homes	24%	16%	20%	20%					

Exeter Single Family Detached Homes by Number of Bedrooms (Excludes Age-Restricted Developments)									
Number of Bedrooms	Enrollment K-12	Housing Units	Total Living Area	Total Assessed Valuation	Avg Home Size	Avg Valuation Per Unit	Avg Valuation Per Sq. Ft.	K-12 Enrollment Per Unit	K-12 Enrollment Per 1,000 Sq. Ft.
1 BR	3	29	28,649	\$7,972,311	988	\$274,907	\$278	0.1034	0.1047
2 BR	73	367	488,705	\$106,674,950	1,332	\$290,667	\$218	0.1989	0.1494
3 BR	631	1,436	2,555,588	\$521,925,600	1,780	\$363,458	\$204	0.4394	0.2469
4 BR or More	677	1,055	2,783,090	\$512,244,819	2,638	\$485,540	\$184	0.6417	0.2433
Total SF Detached	1,384	2,887	5,856,032	\$1,148,817,680	2,028	\$397,928	\$196	0.4794	0.2363

**Exeter Housing Units All Structure Types by Bedrooms (Excludes Age-Restricted Developments and PEA Properties)**

Number of Bedrooms*	Enrollment K-12	Housing Units	Living Area	Assessed Valuation	K-12 Enrollment Per Unit	K-12 Enrollment Per 1,000 Sq. Ft.	Avg Living Area Per Dwelling	Avg Valuation Per Unit	Avg Valuation Per Sq. Ft.
1 Bedroom or Less	70	824	743,050	\$118,639,264	0.0850	0.0942	902	\$143,980	\$160
2 Bedrooms	388	2,057	2,368,228	\$332,979,942	0.1886	0.1638	1,151	\$161,876	\$141
3 Bedrooms	861	2,082	3,381,247	\$623,851,307	0.4135	0.2546	1,624	\$299,640	\$185
4 or More Bedrooms	692	1,069	2,772,862	\$507,500,054	0.6473	0.2496	2,594	\$474,743	\$183
<b>Total</b>	<b>2,011</b>	<b>6,032</b>	<b>9,265,387</b>	<b>\$1,582,970,567</b>	<b>0.3334</b>	<b>0.2170</b>	<b>1,536</b>	<b>\$262,429</b>	<b>\$171</b>

*For two and three or more family buildings, the number of bedrooms assigned is based on the average number of bedrooms per unit for the property. It is not possible to identify individual apartment sizes from the assessment information.*



## F. Facility Standards and Capital Cost

### 1. Space per Pupil Capacity

The school impact fee is based on the average school facility floor area required to provide a given capacity for enrollment. These capacity standards have changed since the original fee basis was developed in 2003. An addition was made to the Main Street School in 2018, the Exeter High School was constructed in 2005, and a Middle School expansion is programmed for 2021.

Public Schools Serving Exeter 2020							
School Facility	Original Yr. Built & Expansion Dates	Grades Served	Building Area Sq. Ft.	Facility Capacity (1)	Enrollment October 2019	Sq. Ft. Per Pupil Capacity	Oct 2019 Enrollment as % of Capacity
<b>Elementary Schools (Exeter School District)</b>							
Main Street School	1932, 1998, 2018	Pre School & K-2	70,466	650	451	108	69%
Lincoln Street School	1954, 1962, 1979, 1991	3-5	67,474	550	465	123	85%
<b>Total Grades K-5</b>		<b>K-5</b>	<b>137,940</b>	<b>1,200</b>	<b>916</b>	<b>115</b>	<b>76%</b>
<b>Middle School (Exeter Region Cooperative)</b>							
Cooperative Middle School (2)	1997, 2021	6-8	211,708	1,250	1,116	169	89%
<b>Total Grades K-8</b>		<b>K-8</b>	<b>349,648</b>	<b>2,450</b>	<b>2,032</b>	<b>143</b>	<b>83%</b>
<b>High School (Exeter Regional Cooperative)</b>							
Exeter High School	2005	9-12	356,000	2,000	1,643	178	82%
<b>Total Facilities Available to Exeter Students</b>		<b>K-12</b>	<b>705,648</b>	<b>4,450</b>	<b>3,675</b>	<b>159</b>	<b>83%</b>
<i>(1) Enrollment and capacity reflect K-5 grades for elementary schools, grades 6-8 at the Middle School, grades 9-12 for Exeter High School. Main Street School also provides a pre-school with enrollment of 44 as of October 2019.</i>							
<i>(2) Building area and estimated capacity incorporate 2021 approved addition of 34,000 square feet.</i>							

The facility standards based on 2020 conditions have been adjusted to the following:

Elementary Schools:	115 square feet per pupil capacity
Middle School:	169 square feet per pupil capacity
High School:	178 square feet per pupil capacity

As of October 2019 enrollment in the schools serving Exeter represented 83% of their capacity, indicating remaining potential for existing facilities to accommodate hundreds of additional students, including those generated by future housing development.

### 2. Capital Cost Assignment

In the original impact fee study in 2003, the school capital cost of development was estimated at \$120 per square foot for elementary schools, \$140 per square foot for middle schools, and \$147 per square foot as the estimated cost for the proposed new high school.

The 2020 update applies a range of estimated capital costs per square foot to reflect a current development or replacement cost for the school facilities. The first approach uses the 2020

insured value of the schools serving Exeter pupils. This approach does not generally capture the current total development cost of new school facilities.

Insured Value of Schools Serving Exeter			
School Facility	Insured Value 2020 Buildings and Contents	Sq. Ft. Per Insurance Schedule	Insured Value Per Square Foot
<b>Elementary Schools (Exeter School District)</b>			
Main Street School	\$11,894,800	70,466	\$169
Lincoln Street School	\$12,390,600	67,474	\$184
<b>Total Grades K-5</b>	<b>\$24,285,400</b>	<b>137,940</b>	<b>\$176</b>
<b>Middle School (Exeter Region Cooperative)</b>			
Cooperative Middle School (*)	\$34,373,800	177,708	<b>\$193</b>
<b>Total Grades K-8</b>	<b>\$58,659,200</b>	<b>315,648</b>	<b>\$186</b>
<b>High School (Exeter Regional Cooperative)</b>			
Exeter High School	\$73,785,000	356,000	<b>\$207</b>
<b>Total Facilities Available to Exeter Students</b>	<b>\$132,444,200</b>	<b>671,648</b>	<b>\$197</b>
(*) Values reflect 2020 conditions prior to 34,000 sq. ft. planned expansion in 2021			

The indicated capital values per square foot using this source:

**Elementary \$176**  
**Middle \$193**  
**High School \$207**

Another method is to adjust actual historical construction costs of local school facilities to present-day values using a cost index. In the table below, the original cost of selected projects is adjusted base on R.S. Means Square Foot Cost indexes to estimate comparable current capital costs for new school construction projects.

Estimate of School Construction Costs Adjusted to 2020					
School Expansion Projects	Year Built	Original Cost	Cost Adjusted to Oct 2019 (RS Means Factors)	Square Feet Added	2020 Adjusted Capital Cost
Main St. School Expansion & Improv.	1993	\$2,550,000	\$6,049,074	34,000	<b>\$178</b>
Middle School New Construction	1997	\$15,700,000	\$33,637,530	177,708	<b>\$189</b>
Exeter High School New Construction	2005	\$50,400,000	\$83,078,947	356,000	<b>\$233</b>

Projects that involve substantial renovations or improvements and smaller scale additions will not always reflect the efficiencies inherent in new construction where development of both classroom and core facility space is involved. Renovation costs may therefore be higher or lower than that of new construction. Of the above three projects, the original middle school and the high school represent full costs of new school development.

New Hampshire State Building Aid, when available, is subject to published maximum allowable costs per square foot. The allowances for 2020 construction in Rockingham County are compared below to the figures derived above.

	2020 SBA Max Reimbursement	2020 Insured Value	Original Cost Adjusted to 2020
Elementary	\$ 190	\$ 176	\$ 178
Middle	\$ 186	\$ 193	\$ 189
High	\$ 179	\$ 207	\$ 233

Each of the three cost standards has been tested in the impact fee model. The difference between the highest and lowest fees generated under these cost assumptions is between 5% and 10% depending on the structure type.

### 3. State Building Aid

The impact fee model arrives at a school district capital cost by deducting the proportion of capital costs derived from State Building Aid. New Hampshire State Building Aid provided support to older school construction projects by reimbursement of 30% of principal costs to the Exeter School District and 55% of principal costs for facilities developed by the regional cooperative district. Due to a moratorium on building aid in recent years, this assistance was not available for the 2018 expansion of the Main Street School nor will it be applicable to the 2021 addition and improvements at the middle school.

Based on the proportions of total school floor area developed with and without SBA reimbursement at the elementary and middle school (including the 2021 addition) we have adjusted the effective historical SBA for the Exeter elementary schools from 30% to 26%, and the SBA ratio for the Middle School from 55% to 46%. The SBA allowance for Exeter High School remains the same at 55% as per the terms for its original construction.



## G. Credit Allowances

The impact fee calculations incorporate credit allowances to recognize the property taxes paid in the past by vacant land, and in the future by newly developed homes, to fund school capacity needs of existing base year development, or to rectify prior space deficiencies. Though credit allowances are not required under the authorizing legislation governing impact fee assessment (NH RSA 674:21, V), they have been incorporated into the fee calculations with the effect of lowering the net capital cost assessed to new development.

In this update only the debt service payments made over the last 20 years (including calendar year 2020) are treated as “past payments”. Credits for future debt service payments based on scheduled debt for the period 2021 or later. Credited amounts are based on the Exeter share of related debt service, net of State Building Aid. A discount rate of 5% has been used for the purpose of present value calculations of past and future debt service costs in calculating proportionate credit amounts.

In the original methodology, past payment credits were assigned based on pre-development land values and an estimated acreage per housing unit. To simplify the methodology, the revised 2020 basis of assessment assigns 15% of the assessed valuation per housing unit to represent a proportionate raw land value from which to assign a pre-development, or past payment, credit to the associated land. (Various surveys in past years by the National Association of Homebuilders have estimated the cost of raw land at 10% to 13% of the final selling price of new homes.)

The credit allowances for debt service on capacity-related projects that were included in the original study have been updated to reflect “past” vs. “future” periods, and reflect the addition of two additional bonded debt projects: the 2018 addition to Main Street School and the anticipated bond schedule for the Middle School expansion. While the Middle School project will not change the capacity of the school, it will enable the school to meet its desired program scheduling requirements, and essentially represents an increase in the total floor standard used in the fee basis.

The details of each component of the credit allowance calculations and related assumptions are contained in the Appendix. The table below summarizes the credit allowances assigned per unit by structure type.

School Impact Fee Credit Allowance Per Unit by Structure Type							
Structure Type	Elementary Schools (Past)	Elementary Schools (Future)	Middle School (Past)	Middle School Future)	High School (Past)	High School (Future)	Total Credit Allowance
Single Family	(\$61)	(\$347)	(\$298)	(\$713)	(\$103)	(\$91)	(\$1,613)
Townhouse / Attached	(\$26)	(\$235)	(\$202)	(\$483)	(\$70)	(\$61)	(\$1,077)
Two Family	(\$16)	(\$148)	(\$127)	(\$304)	(\$44)	(\$39)	(\$678)
Three or More Family	(\$16)	(\$154)	(\$132)	(\$317)	(\$46)	(\$40)	(\$705)
Manufactured Housing	(\$16)	(\$139)	(\$120)	(\$286)	(\$41)	(\$36)	(\$638)

## H. 2020 Impact Fee Assessment Schedules

### 1. School Impact Fees per Unit by Structure Type

Exeter School Impact Fee Options - 2020 Update			
Type of Structure	School Impact Fee Schedules Per Dwelling Unit		
	A	B	C
Single Family Detached	\$5,690	\$5,855	\$6,158
Attached & Townhouse	\$1,947	\$1,947	\$2,048
Two-Family	\$3,296	\$3,422	\$3,610
Three or More Family	\$1,675	\$1,715	\$1,813
Manufactured Housing	\$3,997	\$4,103	\$4,310
<i>(A) Capital cost of facilities assigned at NH State Building Aid cost standard per sq. ft.</i>			
<i>(B) Capital cost of facilities assigned at insured value of local schools per sq. ft.</i>			
<i>(C) Capital cost of facilities assigned by a baseline construction cost indexed to 2020</i>			

This summary table shows a range of supportable school impact fees that vary by the capital value (replacement cost) per square foot assigned to the school facilities serving Exeter.

Each of these three schedules represents a proportionate basis for an updated 2020 school impact fee.

In the event that the Town decides to adopt fees that are lower than the selected fee schedule as calculated, a uniform percentage reduction should be applied across the board for each structure type. A uniform discount will maintain the relative proportionality of the assessments.

### 2. Options for Modified School Fees for Selected Unit Types

#### a. Age-Restricted Units

The school impact fee is not intended for application to age-restricted housing units in which the subject housing unit is essentially precluded from accommodating school age children due to the presence of restrictive covenants. Developments with lawful age restrictions could either be exempted from the school impact fee entirely, or the fee could be assessed only to those units within the development that are not subject to age restrictions. For example, in a development that has 80% of its units subject to an age restriction covenant, the fee could be assessed to all of the units at 20% of the standard fee schedule applicable to the structure type involved.

#### b. Small One Bedroom Multifamily Units

*In studio or one bedroom units with less than 500 to 600 square feet, there is little evidence of enrollment impact. Since the enrollment impact from such units will be well below that of the average multifamily unit, consideration should be given to exempting or significantly discounting school impact fees for these small dwelling units.*



c. Accessory Dwelling Units (ADUs)

Our research of a number of other New Hampshire communities by BCM Planning has indicated that the average single family property with an apartment generates average enrollment that is about 25% to 30% higher than the average enrollment associated with single family homes without apartments. In most cases, the data indicates that due to their typically small size the average ADU will generate less enrollment than an average multifamily unit. But in Exeter, an ADU may have a large variation in living area (ADUs of up to 900 square feet are allowed.)

Options for modified fees for ADUs include:

- Exempting studio and one bedroom ADUs with under 500-600 square feet
- Discounting the standard multifamily fee by a percentage
- Apply a per square foot assessment to allow flexibility by unit size

For a discounted fee, BCM Planning would recommend an ADU fee no higher than 75% of the average for local multifamily dwellings as a proportionate school fee:

ADU @ 75% of Multifamily Rate	A	B	C
	\$1,256	\$1,286	\$1,360

An alternative assessment per square foot of living area could also be applied based on the indicated multifamily rate per square foot:

ADU @ Multifamily Rate Per Sq. Ft.	A	B	C
	\$1.58	\$1.62	\$1.70

Under the square foot alternative, using Schedule A as an example, a 500 square foot ADU would be assessed \$790 while the largest ADU of 900 square feet would be assessed \$1,422.

If a square foot method is applied as an ADU fee, the rate should be assessed to the *net increase in living area* within the parcel that results from the incorporation of the ADU. (ADUs are sometimes created by subdividing existing living area of a single family residence, or they may involve adding new living area).

### 3. Summary Components of Per Unit Fee Schedules

Detailed summary tables showing the components of the per-unit fee calculations for fee schedules A, B and C are found on the next three pages.



**Schedule A: Impact Fee per Unit (Capital Cost Based on State Building Aid Cost Limits 2020)**

2020 EXETER SCHOOL IMPACT FEE SCHEDULE BY DWELLING UNIT TYPE												
Type of Structure	Proportionate Demand on School Facility Space								Cost at 2020 State SBA Limit Per Sq. Ft.			Average School Facility Cost Per Dwelling
	Enrollment Per Housing Unit (2020)				Average School Floor Area (Sq. Ft.) Per Pupil Capacity				\$190	\$186	\$179	
	Elementary Schools	Middle School	High School	Total Public Schools	Elementary School	Middle School	High School	Overall Average	School Facility Development Cost Per Sq. Ft. Residential Living Area			
									Elementary School	Middle School	High School	
Single Family Detached	0.2011	0.1131	0.1486	0.4628	115	169	178	148	\$4,394	\$3,555	\$4,735	\$12,684
Attached & Townhouse	0.1072	0.0372	0.0460	0.1904	115	169	178	141	\$2,342	\$1,169	\$1,466	\$4,977
Two-Family	0.1008	0.0599	0.0926	0.2533	115	169	178	151	\$2,202	\$1,883	\$2,950	\$7,035
Three or More Family	0.0730	0.0308	0.0472	0.1510	115	169	178	146	\$1,595	\$968	\$1,504	\$4,067
Manufactured Housing	0.1332	0.0621	0.0996	0.2949	115	169	178	148	\$2,910	\$1,952	\$3,173	\$8,035

Type of Structure	District Cost Per Dwelling Unit				Credit Allowances for Debt Service Cost of Capacity Serving Existing Development				Net Impact Fee Per Dwelling Unit Assessment Schedule		
	Capital Cost Per Unit Net of Historic State Building Aid								(Capital Cost Less Credits)		
	Elementary @ 26% SBA	Middle @ 46% SBA	High School @ 55% SBA	Total Public Schools	Elementary Schools	Middle School	High School	Total	Exeter School Impact Fee Per Unit		
									Grade K-5 Schools	Grade 6-12 Schools	Total
Single Family Detached	\$3,252	\$1,920	\$2,131	\$7,303	(\$408)	(\$1,011)	(\$194)	(\$1,613)	\$2,844	\$2,846	\$5,690
Attached & Townhouse	\$1,733	\$631	\$660	\$3,024	(\$261)	(\$685)	(\$131)	(\$1,077)	\$1,472	\$475	\$1,947
Two-Family	\$1,629	\$1,017	\$1,328	\$3,974	(\$164)	(\$431)	(\$83)	(\$678)	\$1,465	\$1,831	\$3,296
Three or More Family	\$1,180	\$523	\$677	\$2,380	(\$170)	(\$449)	(\$86)	(\$705)	\$1,010	\$665	\$1,675
Manufactured Housing	\$2,153	\$1,054	\$1,428	\$4,635	(\$155)	(\$406)	(\$77)	(\$638)	\$1,998	\$1,999	\$3,997

**Schedule B: Impact Fee per Unit by Structure Type (Capital Cost Based on Insured Value of Facilities)**

2020 EXETER SCHOOL IMPACT FEE SCHEDULE BY DWELLING UNIT TYPE													
Type of Structure	Proportionate Demand on School Facility Space								Facilities Insured Value Per Square Foot			Average School Facility Cost Per Dwelling	
	Enrollment Per Housing Unit (2020)				Average School Floor Area (Sq. Ft.) Per Pupil Capacity				\$176	\$193	\$207		
	School Facility Development Cost Per Sq. Ft. Residential Living Area												
	Elementary Schools	Middle School	High School	Total Public Schools	Elementary School	Middle School	High School	Overall Average	Elementary School	Middle School	High School		
Single Family Detached	0.2011	0.1131	0.1486	0.4628	115	169	178	148	\$4,070	\$3,689	\$5,475	\$13,234	
Attached & Townhouse	0.1072	0.0372	0.0460	0.1904	115	169	178	141	\$2,170	\$1,213	\$1,695	\$5,078	
Two-Family	0.1008	0.0599	0.0926	0.2533	115	169	178	151	\$2,040	\$1,954	\$3,412	\$7,406	
Three or More Family	0.0730	0.0308	0.0472	0.1510	115	169	178	146	\$1,478	\$1,005	\$1,739	\$4,222	
Manufactured Housing	0.1332	0.0621	0.0996	0.2949	115	169	178	148	\$2,696	\$2,026	\$3,670	\$8,392	

Type of Structure	District Cost Per Dwelling Unit				Credit Allowances for Debt Service Cost of Capacity Serving Existing Development				Net Impact Fee Per Dwelling Unit Assessment Schedule		
	Capital Cost Per Unit Net of Historic State Building Aid								(Capital Cost Less Credits)		
	Elementary @ 26% SBA	Middle @ 46% SBA	High School @ 55% SBA	Total Public Schools	Elementary Schools	Middle School	High School	Total	Exeter School Impact Fee Per Unit		
									Grade K-5 Schools	Grade 6-12 Schools	Total
Single Family Detached	\$3,012	\$1,992	\$2,464	\$7,468	(\$408)	(\$1,011)	(\$194)	(\$1,613)	\$2,604	\$3,251	\$5,855
Attached & Townhouse	\$1,606	\$655	\$763	\$3,024	(\$261)	(\$685)	(\$131)	(\$1,077)	\$1,345	\$602	\$1,947
Two-Family	\$1,510	\$1,055	\$1,535	\$4,100	(\$164)	(\$431)	(\$83)	(\$678)	\$1,346	\$2,076	\$3,422
Three or More Family	\$1,094	\$543	\$783	\$2,420	(\$170)	(\$449)	(\$86)	(\$705)	\$924	\$791	\$1,715
Manufactured Housing	\$1,995	\$1,094	\$1,652	\$4,741	(\$155)	(\$406)	(\$77)	(\$638)	\$1,840	\$2,263	\$4,103

**Schedule C: Fee Unit by Structure Type (Capital Value Based on Indexed Construction Cost)**

2020 EXETER SCHOOL IMPACT FEE SCHEDULE BY DWELLING UNIT TYPE												
Type of Structure	Proportionate Demand on School Facility Space								Capital Value at Indexed Construction Cost			Average School Facility Cost Per Dwelling
	Enrollment Per Housing Unit (2020)				Average School Floor Area (Sq. Ft.) Per Pupil Capacity				\$178	\$189	\$233	
	Elementary Schools	Middle School	High School	Total Public Schools	Elementary School	Middle School	High School	Overall Average	School Facility Development Cost Per Sq. Ft. Residential Living Area			
									Elementary School	Middle School	High School	
Single Family Detached	0.2011	0.1131	0.1486	0.4628	115	169	178	148	\$4,117	\$3,613	\$6,163	\$13,893
Attached & Townhouse	0.1072	0.0372	0.0460	0.1904	115	169	178	141	\$2,194	\$1,188	\$1,908	\$5,290
Two-Family	0.1008	0.0599	0.0926	0.2533	115	169	178	151	\$2,063	\$1,913	\$3,840	\$7,816
Three or More Family	0.0730	0.0308	0.0472	0.1510	115	169	178	146	\$1,494	\$984	\$1,958	\$4,436
Manufactured Housing	0.1332	0.0621	0.0996	0.2949	115	169	178	148	\$2,727	\$1,984	\$4,131	\$8,842

Type of Structure	District Cost Per Dwelling Unit				Credit Allowances for Debt Service Cost of Capacity Serving Existing Development				Net Impact Fee Per Dwelling Unit Assessment Schedule		
	Capital Cost Per Unit Net of Historic State Building Aid								(Capital Cost Less Credits)		
	Elementary @ 26% SBA	Middle @ 46% SBA	High School @ 55% SBA	Total Public Schools	Elementary Schools	Middle School	High School	Total	Exeter School Impact Fee Per Unit		
									Grade K-5 Schools	Grade 6-12 Schools	Total
Single Family Detached	\$3,047	\$1,951	\$2,773	\$7,771	(\$408)	(\$1,011)	(\$194)	(\$1,613)	\$2,639	\$3,519	\$6,158
Attached & Townhouse	\$1,624	\$642	\$859	\$3,125	(\$261)	(\$685)	(\$131)	(\$1,077)	\$1,363	\$685	\$2,048
Two-Family	\$1,527	\$1,033	\$1,728	\$4,288	(\$164)	(\$431)	(\$83)	(\$678)	\$1,363	\$2,247	\$3,610
Three or More Family	\$1,106	\$531	\$881	\$2,518	(\$170)	(\$449)	(\$86)	(\$705)	\$936	\$877	\$1,813
Manufactured Housing	\$2,018	\$1,071	\$1,859	\$4,948	(\$155)	(\$406)	(\$77)	(\$638)	\$1,863	\$2,447	\$4,310

## I. Components of Change in the School Impact Fee

The derivation of the Exeter school impact fee as it applies to a single family detached home is illustrated here, comparing the original 2003 assumptions and results to those of this 2020 update.

Comparison of School Impact Fee Calculations (2003 Original Fee vs. 2020 Options)							
Capital Cost Factors	School Impact Fee Single Family Detached				Average Annual % Change 2003 to 2020		
	2003	2020 (A)	2020 (B)	2020 (C)	A	B	C
<b>Enrollment Per Unit</b>	0.548	0.4628	0.4628	0.4628	-0.9%	-0.9%	-0.9%
Elementary	0.221	0.2011	0.2011	0.2011	-0.5%	-0.5%	-0.5%
Middle	0.145	0.1131	0.1131	0.1131	-1.3%	-1.3%	-1.3%
High School	0.182	0.1486	0.1486	0.1486	-1.1%	-1.1%	-1.1%
<b>School Sq. Ft. Per Pupil Capacity</b>							
Elementary	108	115	115	115	0.4%	0.4%	0.4%
Middle	124	169	169	169	2.1%	2.1%	2.1%
High School	170	178	178	178	0.3%	0.3%	0.3%
<b>Facility Cost Per Sq. Ft.</b>							
Elementary	\$120	\$190	\$176	\$178	3.4%	2.7%	2.8%
Middle	\$140	\$186	\$193	\$189	1.9%	2.2%	2.1%
High School	\$147	\$179	\$207	\$233	1.3%	2.4%	3.4%
<b>Capital Cost Per Home</b>							
Elementary	\$2,864	\$4,394	\$4,070	\$4,117	3.1%	2.5%	2.6%
Middle	\$2,517	\$3,555	\$3,689	\$3,613	2.4%	2.7%	2.6%
High School	\$4,548	\$4,735	\$5,475	\$6,163	0.2%	1.2%	2.1%
<b>State Building Aid % Assigned *</b>							
Elementary	30%	26%	26%	26%	-0.8%	-0.8%	-0.8%
Middle	55%	46%	46%	46%	-1.0%	-1.0%	-1.0%
High School	55%	55%	55%	55%	0.0%	0.0%	0.0%
<b>Net District Cost After Building Aid</b>							
Elementary	\$2,005	\$3,252	\$3,012	\$3,047	3.7%	3.0%	3.1%
Middle	\$1,133	\$1,920	\$1,992	\$1,951	4.1%	4.5%	4.2%
High School	\$2,047	\$2,131	\$2,464	\$2,773	0.2%	1.2%	2.1%
<b>Total</b>	<b>\$5,185</b>	<b>\$7,303</b>	<b>\$7,468</b>	<b>\$7,771</b>	<b>2.4%</b>	<b>2.6%</b>	<b>2.9%</b>
Less Credit Allowances	(\$1,173)	(\$1,613)	(\$1,613)	(\$1,613)	2.2%	2.2%	2.2%
<b>School Impact Fee</b>	<b>\$4,012</b>	<b>\$5,690</b>	<b>\$5,855</b>	<b>\$6,158</b>	<b>2.5%</b>	<b>2.7%</b>	<b>3.1%</b>
Median New Home Price in Rockingham County (NHHFA)	2003	2019 (prelim. sale data)					
	\$332,950	\$481,100	\$481,100	\$481,100			
Impact Fee as % of Median Price	1.2%	1.2%	1.3%	1.3%			

\* For 2020 estimates, a weighted average was used based on the proportion of facility space constructed with traditional State Building Aid and newer additions not supported by any State Building Aid.

Factors relating to enrollment per unit and State Building Aid are lower in the 2020 update, while the spatial standards, facility capital values per square foot, and the credit allowance (deductions) are higher.

The change in the calculated school impact fee per unit would represent an annual average change of 2.5% to 3.1% per year when averaged over 17 years.

When measured in relation to the median price of new homes in Rockingham County, the 2003 fee basis represented about 1.2% of that median home price in that year. The most recent purchase price data from the NHHFA are preliminary figures for 2019. The single family school impact fees in the 2020 schedule would be similar at 1.2% to 1.3% of the 2019 median price of a new home.



## Appendix: Detail of Credit Allowance Calculations

<b>Exeter School District: Main Street School Construction</b>					
<b>(Total Cost \$2.55 million; \$1.66 million bonded)</b>					
Year	Original Principal	Capital Project for Capacity Development			
1992	\$1,660,000	Main St. School Improvements - Primarily Expansion Interest Rate: 5.079%			
<b>ASSUMPTIONS</b>					
	State Aid To District:	30.0%	Of Principal Due on Bonds		
	Local Share:	100.0%	Of District Costs Paid By Exeter		
	Discount Rate:	5.0%			
Calendar Year	Principal	Interest	Total	Less	Net Debt
Past Payments				State	Service Cost
Last 20 Yrs Only	Payment	Payment	Payment	Aid	To District
2000	\$165,000	\$26,730	\$191,730	(\$49,500)	\$142,230
2001	\$165,000	\$17,985	\$182,985	(\$49,500)	\$133,485
2002	\$165,000	\$9,075	\$174,075	(\$49,500)	\$124,575
<b>Total Past</b>	<b>\$495,000</b>	<b>\$53,790</b>	<b>\$548,790</b>	<b>(\$148,500)</b>	<b>\$400,290</b>
Present Worth of Past Payments @ 5%					\$1,014,493
2019 Enrollment as Percent of Capacity					69%
Credited Amount					\$700,000
Exeter Net Local Assessed Valuation (Fall 2019)					\$2,174,990,424
PW of Past Payments Per Thousand Assessed Value					\$0.32
	Credits Per Unit by Type of Structure	Assessed Value Per Unit	Raw Land Portion of Value @ 15%	Past Payments Credit	Future Payments Credit
	Single Family	\$394,000	\$59,100	(\$19)	\$0
	Townhouse / Attached	\$267,000	\$40,050	(\$13)	\$0
	Two Family	\$168,000	\$25,200	(\$8)	\$0
	Three or More Family	\$175,000	\$26,250	(\$8)	\$0
	Manufactured Housing	\$158,000	\$23,700	(\$8)	\$0

<b>Exeter School District: Main Street School Expansion 2018</b>					
Year	Financing	Main Street School Expansion (2018 Construction)			
2017	\$5,400,000	Total Proceeds			
	\$736,775	Premium to Reduce Loan			
	\$4,663,225	Amount of Loan (Interest @ 1.73%)			
	State Aid To District:	0.0% No State Building Aid			
	Local Government Share:	100.0% Of District Costs Paid By Exeter			
	Discount Rate:	5.0%			
Calendar Year	Principal	Interest	Total	Less	Net Debt
Past Payments	Payment	Payment	Payment	State	Service Cost
Last 20 Yrs Only				Aid	To District
<b>Past Payments</b>					
2017	\$468,225	\$244,151	\$712,376	\$0	\$712,376
2018	\$470,000	\$201,289	\$671,289	\$0	\$671,289
2019	\$470,000	\$177,695	\$647,695	\$0	\$647,695
2020	\$465,000	\$154,101	\$619,101	\$0	\$619,101
<b>Future Payments</b>					
2021	\$465,000	\$130,758	\$595,758	\$0	\$595,758
2022	\$465,000	\$107,415	\$572,415	\$0	\$572,415
2023	\$465,000	\$84,072	\$549,072	\$0	\$549,072
2024	\$465,000	\$65,379	\$530,379	\$0	\$530,379
2025	\$465,000	\$46,686	\$511,686	\$0	\$511,686
2026	\$465,000	\$23,343	\$488,343	\$0	\$488,343
<b>Total</b>	<b>\$4,663,225</b>	<b>\$1,234,889</b>	<b>\$5,898,114</b>	<b>\$0</b>	<b>\$5,898,114</b>
Present Worth of Past Payments @ 5%					\$2,244,840
2019 Enrollment as Percent of Capacity					69%
Credited Amount					\$1,548,940
Exeter Net Local Assessed Valuation (Fall 2019)					\$2,174,990,424
PW of Past Payments Per Thousand Assessed Value					\$0.71
Present Value of Future Payments @ 5%					\$2,762,567
2019 Enrollment as Percent of Capacity					69%
Credited Amount					\$1,906,172
Exeter Net Local Assessed Valuation (Fall 2019)					\$2,174,990,424
PV of Future Payments Per Thousand Assessed Value					\$0.88
	Credits Per Unit by Type of Structure	Assessed Value Per Unit	Raw Land Portion of Value @ 15%	Past Payments Credit	Future Payments Credit
	Single Family	\$394,000	\$59,100	(\$42)	(\$347)
	Townhouse / Attached	\$267,000	\$40,050	(\$13)	(\$235)
	Two Family	\$168,000	\$25,200	(\$8)	(\$148)
	Three or More Family	\$175,000	\$26,250	(\$8)	(\$154)
	Manufactured Housing	\$158,000	\$23,700	(\$8)	(\$139)



**Exeter Region Cooperative School District  
1996 Middle School Construction**

Year	Principal Amount	Capital Project for Capacity Development
1996	\$15,600,000	Construct New Middle School

State Aid To Coop. District: 55.0% Of Principal Due on Bonds  
Exeter Share of Debt Svc: 43.5% Of Cooperative District Debt Service Paid By Exeter

Calendar Year Past Payments within past 20 yrs only	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Exeter Share of Net Cost Est. @ 43.5%
2000	\$1,136,180	\$157,263	\$1,293,443	(\$624,899)	\$668,544	\$290,817
2001	\$1,080,315	\$210,183	\$1,290,498	(\$594,173)	\$696,325	\$302,901
2002	\$1,026,095	\$264,973	\$1,291,068	(\$564,352)	\$726,716	\$316,121
2003	\$969,652	\$320,366	\$1,290,018	(\$533,309)	\$756,709	\$329,169
2004	\$911,680	\$375,668	\$1,287,348	(\$501,424)	\$785,924	\$341,877
2005	\$856,933	\$430,989	\$1,287,922	(\$471,313)	\$816,609	\$355,225
2006	\$804,930	\$481,678	\$1,286,608	(\$442,712)	\$843,897	\$367,095
2007	\$748,157	\$535,246	\$1,283,403	(\$411,486)	\$871,917	\$379,284
2008	\$674,243	\$608,929	\$1,283,172	(\$370,834)	\$912,338	\$396,867
2009	\$638,030	\$647,618	\$1,285,648	(\$350,917)	\$934,732	\$406,608
2010	\$596,431	\$684,184	\$1,280,615	(\$328,037)	\$952,578	\$414,371
2011	\$564,096	\$718,831	\$1,282,927	(\$310,253)	\$972,674	\$423,113
2012	\$530,362	\$747,289	\$1,277,651	(\$291,699)	\$985,952	\$428,889
2013	\$497,510	\$781,890	\$1,279,400	(\$273,631)	\$1,005,770	\$437,510
2014	\$468,952	\$808,935	\$1,277,887	(\$257,924)	\$1,019,963	\$443,684
2015	\$440,996	\$832,354	\$1,273,350	(\$242,548)	\$1,030,802	\$448,399
2016	\$416,910	\$858,602	\$1,275,512	(\$229,301)	\$1,046,212	\$455,102
2017	\$393,044	\$881,056	\$1,274,100	(\$216,174)	\$1,057,926	\$460,198
<b>Total</b>	<b>\$12,754,516</b>	<b>\$10,346,054</b>	<b>\$23,100,570</b>	<b>(\$7,014,984)</b>	<b>\$16,085,586</b>	<b>\$6,997,230</b>

Present Worth of Past Payments @ 5% \$12,220,636  
2019 Enrollment as Percent of Capacity 89%  
Credited Amount \$10,876,366  
Exeter Net Local Assessed Valuation (Fall 2019) \$2,174,990,424  
PW of Past Payments Per Thousand Assessed Value \$5.00

Credits Per Unit by Type of Structure	Assessed Value Per Unit	Raw Land Portion of Value @ 15%	Past Payments Credit	Future Payments Credit
Single Family	\$394,000	\$59,100	(\$296)	\$0
Townhouse / Attached	\$267,000	\$40,050	(\$200)	\$0
Two Family	\$168,000	\$25,200	(\$126)	\$0
Three or More Family	\$175,000	\$26,250	(\$131)	\$0
Manufactured Housing	\$158,000	\$23,700	(\$119)	\$0

**Exeter Region Cooperative School District - Central Middle School Expansion & Renovation**

**2020 SERIES A NON GUARANTEED**

Total Proceeds	\$17,800,000	<i>Rectifies space deficiency to meet programming and scheduling needs</i>
Premium to Reduce Loan	\$1,753,500	<i>Expansion Cost: \$14,315,000 (80.4% of total project cost)</i>
Amount of Loan to be Paid	\$16,046,500	
True Interest Cost	2.15%	

Calendar Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Exeter Share of Net Cost Est. @ 39.42%
Past Payments						
Last 20 Yrs Only						
Past Payments						
2020	\$0	\$318,182	\$318,182	\$0	\$318,182	\$125,427
Future Payments						
•	\$801,500	\$608,933	\$1,410,433	\$0	\$1,410,433	\$555,993
2022	\$805,000	\$567,968	\$1,372,968	\$0	\$1,372,968	\$541,224
2023	\$805,000	\$526,913	\$1,331,913	\$0	\$1,331,913	\$525,040
2024	\$805,000	\$485,858	\$1,290,858	\$0	\$1,290,858	\$508,856
2025	\$805,000	\$444,803	\$1,249,803	\$0	\$1,249,803	\$492,672
2026	\$805,000	\$403,748	\$1,208,748	\$0	\$1,208,748	\$476,488
2027	\$805,000	\$362,693	\$1,167,693	\$0	\$1,167,693	\$460,304
2028	\$805,000	\$321,638	\$1,126,638	\$0	\$1,126,638	\$444,121
2029	\$805,000	\$280,583	\$1,085,583	\$0	\$1,085,583	\$427,937
2030	\$805,000	\$239,528	\$1,044,528	\$0	\$1,044,528	\$411,753
2031	\$800,000	\$202,600	\$1,002,600	\$0	\$1,002,600	\$395,225
2032	\$800,000	\$169,800	\$969,800	\$0	\$969,800	\$382,295
2033	\$800,000	\$144,500	\$944,500	\$0	\$944,500	\$372,322
2034	\$800,000	\$126,200	\$926,200	\$0	\$926,200	\$365,108
2035	\$800,000	\$107,400	\$907,400	\$0	\$907,400	\$357,697
2036	\$800,000	\$88,600	\$888,600	\$0	\$888,600	\$350,286
2037	\$800,000	\$69,300	\$869,300	\$0	\$869,300	\$342,678
2038	\$800,000	\$49,500	\$849,500	\$0	\$849,500	\$334,873
2039	\$800,000	\$29,700	\$829,700	\$0	\$829,700	\$327,068
2040	\$800,000	\$9,900	\$809,900	\$0	\$809,900	\$319,263
<b>Total</b>	<b>\$16,046,500</b>	<b>\$5,558,343</b>	<b>\$21,604,843</b>	<b>\$0</b>	<b>\$21,604,843</b>	<b>\$8,516,630</b>

Present Worth of Past Payments @ 5%	\$125,427
Expansion Cost @ 80.4% of Total	\$100,843
2019 Enrolment % of Capacity	89%
Amount Credited	\$89,750
Exeter Net Local Assessed Valuation (Fall 2019)	\$2,174,990,424
PW of Past Payments Per Thousand Assessed Value	\$0.04
Present Value of Future Payments @ 5%	\$5,487,308
Expansion Cost @ 80.4% of Total	\$4,411,796
2019 Enrollment as Percent of Capacity	89%
Credited Amount	\$3,926,498
Exeter Net Local Assessed Valuation (Fall 2019)	\$2,174,990,424
PV of Future Payments Per Thousand Assessed Value	\$1.81

Credits Per Unit by Type of Structure	Assessed Value Per Unit	Raw Land Portion of Value @ 15%	Past Payments Credit	Future Payments Credit
Single Family	\$394,000	\$59,100	(\$2)	(\$713)
Townhouse / Attached	\$267,000	\$40,050	(\$2)	(\$483)
Two Family	\$168,000	\$25,200	(\$1)	(\$304)
Three or More Family	\$175,000	\$26,250	(\$1)	(\$317)
Manufactured Housing	\$158,000	\$23,700	(\$1)	(\$286)
Credits Per Square Foot by Type of Structure	Assessed Value Per Sq. Ft.	Raw Land Portion of Value @ 15%	Past Payments Credit	Future Payments Credit
Single Family	\$198	\$30	\$0.00	(\$0.36)
Townhouse / Attached	\$186	\$28	\$0.00	(\$0.34)
Two Family	\$141	\$21	\$0.00	(\$0.26)
Three or More Family	\$166	\$25	\$0.00	(\$0.30)
Manufactured Housing	\$129	\$19	\$0.00	(\$0.23)

<b>Exeter Region Cooperative School District - Central Middle School Expansion &amp; Renovation</b>			
<b>2020 SERIES A NON GUARANTEED</b>			
Total Proceeds	\$17,800,000	<i>Rectifies space deficiency to meet programming and scheduling needs</i>	
Premium to Reduce Loan	\$1,753,500	<i>Expansion Cost: \$14,315,000 (80.4% of total project cost)</i>	
Amount of Loan to be Paid	\$16,046,500		
True Interest Cost	2.15%		

Calendar Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Exeter Share of Net Cost Est. @ 39.42%
<b>Past Payments Last 20 Yrs Only</b>						
Past Payments 2020	\$0	\$318,182	\$318,182	\$0	\$318,182	\$125,427
<b>Future Payments</b>						
2021	\$801,500	\$608,933	\$1,410,433	\$0	\$1,410,433	\$555,993
2022	\$805,000	\$567,968	\$1,372,968	\$0	\$1,372,968	\$541,224
2023	\$805,000	\$526,913	\$1,331,913	\$0	\$1,331,913	\$525,040
2024	\$805,000	\$485,858	\$1,290,858	\$0	\$1,290,858	\$508,856
2025	\$805,000	\$444,803	\$1,249,803	\$0	\$1,249,803	\$492,672
2026	\$805,000	\$403,748	\$1,208,748	\$0	\$1,208,748	\$476,488
2027	\$805,000	\$362,693	\$1,167,693	\$0	\$1,167,693	\$460,304
2028	\$805,000	\$321,638	\$1,126,638	\$0	\$1,126,638	\$444,121
2029	\$805,000	\$280,583	\$1,085,583	\$0	\$1,085,583	\$427,937
2030	\$805,000	\$239,528	\$1,044,528	\$0	\$1,044,528	\$411,753
2031	\$800,000	\$202,600	\$1,002,600	\$0	\$1,002,600	\$395,225
2032	\$800,000	\$169,800	\$969,800	\$0	\$969,800	\$382,295
2033	\$800,000	\$144,500	\$944,500	\$0	\$944,500	\$372,322
2034	\$800,000	\$126,200	\$926,200	\$0	\$926,200	\$365,108
2035	\$800,000	\$107,400	\$907,400	\$0	\$907,400	\$357,697
2036	\$800,000	\$88,600	\$888,600	\$0	\$888,600	\$350,286
2037	\$800,000	\$69,300	\$869,300	\$0	\$869,300	\$342,678
2038	\$800,000	\$49,500	\$849,500	\$0	\$849,500	\$334,873
2039	\$800,000	\$29,700	\$829,700	\$0	\$829,700	\$327,068
2040	\$800,000	\$9,900	\$809,900	\$0	\$809,900	\$319,263
<b>Total</b>	<b>\$16,046,500</b>	<b>\$5,558,343</b>	<b>\$21,604,843</b>	<b>\$0</b>	<b>\$21,604,843</b>	<b>\$8,516,630</b>

Present Worth of Past Payments @ 5%	\$125,427
Expansion Cost @ 80.4% of Total	\$100,843
2019 Enrolment % of Capacity	89%
Amount Credited	\$89,750
Exeter Net Local Assessed Valuation (Fall 2019)	\$2,174,990,424
PW of Past Payments Per Thousand Assessed Value	\$0.04
Present Value of Future Payments @ 5%	\$5,487,308
Expansion Cost @ 80.4% of Total	\$4,411,796
2019 Enrollment as Percent of Capacity	89%
Credited Amount	\$3,926,498
Exeter Net Local Assessed Valuation (Fall 2019)	\$2,174,990,424
PV of Future Payments Per Thousand Assessed Value	\$1.81

Credits Per Unit by Type of Structure	Assessed Value Per Unit	Raw Land Portion of Value @ 15%	Past Payments Credit	Future Payments Credit
Single Family	\$394,000	\$59,100	(\$2)	(\$713)
Townhouse / Attached	\$267,000	\$40,050	(\$2)	(\$483)
Two Family	\$168,000	\$25,200	(\$1)	(\$304)
Three or More Family	\$175,000	\$26,250	(\$1)	(\$317)
Manufactured Housing	\$158,000	\$23,700	(\$1)	(\$286)

# **2020 Impact Fee Update: Public Recreation Facilities Town of Exeter, New Hampshire**

## **Basis of Assessment and Fee Schedule Options**

October 16, 2020

Prepared for:

Town of Exeter  
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## A. Executive Summary

This report provides for a comprehensive update of the original 2003 basis of assessment for recreation impact fees in Exeter. The range of recreation impact fee schedules supported in this report reflect alternative assumptions about the future levels of municipal capital investment in Town facilities.

2020 Recreation Impact Fee Options - Fee Per Dwelling Unit			
Type of Structure	A: 2020 Average Capital Investment	B: Modest Future Improvements	C: With Major Improvement at Recreation Park
Average Occupied Unit	\$818	\$916	\$1,005
Single Family Detached	<b>\$1,004</b>	<b>\$1,125</b>	<b>\$1,155</b>
Attached and Townhouse	<b>\$624</b>	<b>\$699</b>	<b>\$686</b>
Two Family Structures	<b>\$730</b>	<b>\$818</b>	<b>\$1,013</b>
Multifamily Structures	<b>\$580</b>	<b>\$650</b>	<b>\$744</b>
Manufactured Housing	<b>\$697</b>	<b>\$781</b>	<b>\$970</b>

Column (A) fees are based on maintaining the Town's cumulative facility investment per capita. The fees in column (B) assume a modest amount of additional investment to fund selected projects from the Capital Improvements Program (CIP). The fee schedule in Column (C) incorporates the projects from (B) plus the cost of major improvements to the Recreation Park site (but not including a community center building). Choice of a recreation impact fee schedule should be guided by the Town's expectation of the level of capital investment that will be supported in future years.

The original impact fee basis relied on ratios of the number of facilities recommended per 1,000 persons to estimate capital needs and existing deficiencies. The 2020 impact fee basis relies instead on a standard expressed as the probable dollar amount of recreation facility investment needed per capita to meet the needs of a projected household population.

## B. Authority and Limitations

New Hampshire RSA 674:21, V authorizes municipalities to assess impact fees to new development for the cost of "...public recreation facilities not including public open space". Impact fees may be used to recoup the costs of recreation capital improvements already made in anticipation of new development, or they can be used to fund future improvements. In either case, the impact fee must be proportionate to the demand from new development.

An important caveat of the New Hampshire authorizing legislation is its prohibition on using impact fees to fund public open space costs. The cost basis of the fee therefore excludes the value of unimproved parcels that are held primarily for conservation and open space purposes.

## **C. Changes to Impact Fee Assessment Model**

A recreation impact fee was first developed for Exeter in 2003 using a methodology that relied principally on defining capital needs using fixed ratios of the number of recreation facilities required per 1,000 persons. This rigid approach seldom reflects actual local practices in recreation facility planning and development. The 2020 recreation impact fee models assign proportionate fees based on the history of actual public recreation investments and the anticipated costs of a limited set of future capital improvements.

Fixed facility standards have given way to recreation planning that is more focused on resident surveys, and efforts to identify recreation needs that are unique to the demands and preferences of the community. While much recreation facility planning was once centered on accommodating youth sports, more consideration is now given to the aging of the population and the need to accommodate a broader range of recreational and social needs including indoor facilities.

In the revised approach to the recreation impact fee, the following process was used:

*Estimate the replacement cost of existing Town recreation facilities and sites;*

*Add the estimated cost of planned recreation facility improvements;*

*Divide the total cumulative recreation investment (past and proposed) by a future service population to determine the average facility cost per capita;*

*Assign an average recreation facility capital cost per dwelling unit based on a per capita cost times the average household size (persons per unit by type of structure);*

*Adjust the cost assignment per dwelling unit as needed with a credit allowance where bonded debt would be required to fund pre-existing facility needs.*

Using this method, a recreation impact fee assessment can be assigned to new development that is in parity with the average capital investment needed to support total occupied housing in Exeter.

The fee basis recognizes that the specific recreation capital projects the Town will undertake in the future may vary from those which are anticipated at this time. Consequently the emphasis of this report is to define a fee that reflects a reasonable *dollar amount for anticipated capital spending* rather than a fee that is dependent on the implementation of specific recreation facility projects.

## **D. Recreation Facility Plans and Past Investment**

### **1. Recent Planning for Recreation Needs**

In recent years, Exeter has carried out a series of actions to plan for the Town's long term recreation needs:

*An online Recreation Needs Assessment Survey was conducted by the Town of Exeter in 2014.*

The Town of Exeter, NH: 2014-15 Recreation Needs Assessment and Planning Report (March 2015) was prepared by the Department of Recreation Management and Policy, University of New Hampshire. The report incorporated citizen input sessions as well as the results of the Town's online recreation survey. The study determined that the Recreation Park site (4 Hampton Road) provided the best opportunity for expansion and enhancement of recreation facilities to meet the Town's needs.

The H. L. Turner Group, Inc. provided a Final Town Wide Facilities Plan: Space Needs and Building Assessments (December 16, 2015) for Exeter that included a review of recreation facility conditions and needs.

A detailed review of the Planet Playground facility within Recreation Park was completed by Leathers & Associates in 2016, resulting in a recommendation that it be replaced in an updated form as part of the redevelopment of the Park.

The most recent Exeter Master Plan, prepared by the Horsley Witten Group, Inc. was adopted February 22, 2018. The Master Plan incorporated the recreation facility priorities and recommendations from the prior reports.

Funding for the design and engineering of improvements to Recreation Park (including a new community center) was approved in March 2019. Subsequent studies, site plans, and cost estimates were developed for a community center and related improvements to adjacent fields and facilities.

In March 2020, a specific proposal for a \$10.85 million bond to develop the new Community Center and Phase 1 improvements to Recreation Park was soundly defeated, indicating that this level of investment should not be assumed as part of the recreation impact fee basis at this time.

The Exeter Capital Improvements Program (CIP) for FY 2021-2026 provides a basis for anticipating a more limited series of recreation facility projects including major site work at Recreation Park, but excluding a new community center.

## 2. Replacement Cost of Existing Facilities and Sites

History of Exeter Park & Recreation Capital Expenditures					
Description	Year	Original Cost	Source	Cost Adjustment Basis	Cost Adjusted to 2020
Rec Park Improvements Hampton Rd	1980	\$30,273	Assets File	ENR	\$106,785
Rec Park Improvements Hampton Rd	1980	\$58,556	Assets File	ENR	\$206,550
Rec Park Improvements Hampton Rd	1996	\$180,873	Assets File	ENR	\$367,480
Town Ball Fields	1996	\$85,408	Assets File	ENR	\$173,524
Park St. Common Park	1996	\$101,076	Assets File	ENR	\$205,356
Hist. Distr. Gale Park	1997	\$103,768	Assets File	ENR	\$203,406
Winter St Town Cemetery & Park	1997	\$183,533	Assets File	ENR	\$359,761
Recreation Area on Thelma Dr	1997	\$9,989	Assets File	ENR	\$19,580
Swasey Park Pavilion	1997	\$116,217	Assets File	ENR	\$227,808
Hist. District Swasey Parkway	1997	\$114,577	Assets File	ENR	\$224,594
Controller: Auto Chem (Pool)	2004	\$10,000	Assets File	ENR	\$15,624
Large Pool Slide	2005	\$24,402	Rec Director	ENR	\$36,441
Splash Pad	2006	\$65,111	Rec Director	ENR	\$94,250
Skate Park (Excludes \$20,000 Grant)	2007	\$53,544	Rec Director	ENR	\$75,572
Shade Structure	2007	\$10,839	Rec Director	ENR	\$15,298
Small Pool Slide	2008	\$1,175	Rec Director	ENR	\$1,569
Bathhouse expansion	2011	\$82,304	Rec Director	ENR	\$102,460
Sand Filter + Pump Repl (Rec Pool)	2012	\$56,084	Assets File	ENR	\$68,038
15 Foot Bleachers on Hampton Rd	2014	\$5,350	Assets File	ENR	\$6,148
Softball Field Renovation	2018	\$64,951	Rec Director	ENR	\$66,299
Recreation Park Development Design	2019	\$250,000	Approved bond	ENR	\$250,816
Tennis Court Resurfacing/Pickleball Lines	2019	\$33,200	Rec Director	ENR	\$33,308
Townhouse Common Fence	2019	\$9,862	Rec Director	ENR	\$9,894
Gilman Park Pavilion Design	2019	\$990	Rec Director	ENR	\$993
Town Dock Expansion - Engineering	2019	\$3,300	Rec Director	ENR	\$3,311
Recreation Park Irrigation Modifications	2019	\$7,389	Rec Director	ENR	\$7,413
Gilman Park Fence	2019	\$4,100	Rec Director	ENR	\$4,113
Gilman Park Pavilion Excavation & Constr.	2020	\$59,060	Rec Director	Current	\$59,060
Kid's Park Renovation	2020	\$87,600	Rec Director	Current	\$87,600
ADA Pool Lift	2020	\$4,350	Rec Director	Current	\$4,350
Pool Upgrades	2020	\$25,011	Rec Director	Current	\$25,011
Brickyard Park Turf Renovation	2020	\$6,350	Rec Director	Current	\$6,350
30-32 Court St. Bldgs Replacement Cost	---	\$750,119	Assessor Data	Current	\$750,119
<b>Total Capital Investment</b>		<b>\$2,599,361</b>			<b>\$3,818,881</b>

The replacement cost for existing recreation investments is estimated here. The history of capital expenditures shown is based on information from the Town's fixed asset records and from the Recreation Director.

The original capital expenditures have been adjusted to the current year using the Engineering News Record (ENR) Construction Cost Index available through May 2020.

The replacement cost of the Court Street buildings managed by the Recreation Department is derived from the property assessment records for the

parcel. The cumulative recreation capital facility investment in Exeter, based on identified items dating from 1980, indicates a 2020 replacement cost of about **\$3.82 million**.

The value of land supporting Exeter public recreation sites is estimated at approximately **\$1.7 million**, excluding sites that are known to have been donated.

Estimated Value of Land Supporting Park and Recreation Facilities					
Recreation Department Facilities List	Street Location	Tax Map/Lot ID	Acres (Assessment Data)	Acres Assigned	Land Value Assigned
Recreation Dept & Senior Ctr Site	30-32 Court St	72-132	0.85	0.85	\$161,300
Recreation Park & Planet Playground	4 Hampton Road	69-4	22.00	22.00	\$332,200
Gilman Park	Bell Avenue	83-19	14.14	14.14	Donated
Brickyard Park	Kingston Rd	81-57	12.75	12.75	\$234,100
Founders Park *	Next to Exeter Library & Great Bridge	72-42	1.14	0.76	\$274,333
Gale Park	Corner Linden & Front Streets	73-6	0.47	0.47	Donated
John C. Littlefield Memorial Skate Park	108 Court Street	83-53	0.06	0.06	\$6,700
Kid's Park *	Corner of Front and Winter Streets	73-188	2.90	0.73	\$69,400
Park Street Common	Park Street	63-246	1.20	1.20	\$45,400
The Powder House	Powder House Point	64-88	0.03	0.03	\$5,300
Robert H. Stewart Waterfront Park	Exeter River, Downtown Exeter	64-47	1.10	1.10	\$550,400
<b>Total</b>			<b>56.64</b>	<b>54.09</b>	<b>\$1,679,133</b>
* About 2/3 of Library parcel estimated to be related to park function					
** About 1/4 of parcel occupied by Kid's Park; balance is cemetery. Lot size shown and related land value estimate prorated @ 25% of total					



The land values are based on 2020 property assessment information.

The combined value of recreation land and the replacement cost of existing recreation facilities based on the above inventory totals to about \$5.498 million. This cumulative investment represents about **\$365** per capita based on our estimate of the Town's 2020 household population (excluding those living in group quarters) of 15,043 persons.

### 3. Planned Improvements based on Exeter CIP (Fiscal Years 2021 to 2026)

The most recent edition of the Exeter Capital Improvements Program (CIP) includes a number of recreation capital facility projects anticipated for the period FY2021 to FY2026. Since the scope of this CIP is only six years, it probably under-represents the desired level of investment in recreation facilities for long-term needs over 20 to 30 years.

The principal recreation improvements anticipated in the most recent CIP include:

Recreation Park: Site drainage work, field development, and parking expansion at the Town's principal recreation center at an estimated cost of **\$4.5 million**. Most of this investment is needed to support any long term facility expansion or construction on the site due to drainage issues and the need for extensive earthwork.

Planet Playground Redevelopment: Full replacement of Planet Playground has been recommended with a projected cost of \$700,000. Of this total, the Recreation Director anticipates \$300,000 could be derived from grant funds, leaving a **\$400,000** remainder as the cost to the Town.

Court Street Buildings Renovation Plan: Since a new community center was not approved in 2020, renovation planning for the Recreation Department headquarters and the adjacent Senior Center is needed to update the buildings and improve their functionality. The CIP estimates a cost of **\$75,000** for this planning and design element as an initial step toward building improvements.

Park Improvement Funding: Park improvement funds are regularly appropriated with typical recent funding at \$100,000 per year for capital improvements to a variety of Town recreation facilities. The CIP lists an amount of **\$850,000** as the target amount for the FY2021-FY2026 planning period.

## E. Projected Service Population for Recreation Facilities

In order to arrive at an equitable cost allocation to new development, the total investment in Town recreation facilities should be allocated across the total service population or housing inventory that it will serve. If the service population projection is too low, the impact fee may be too high. If the service population assumption is too high, the fee will be too low. This section reviews various assumptions about the future service base for the Town's existing and planned recreation facilities as a basis for a reasonable cost allocation.

### 1. Residential Growth History and Existing Service Base

Accurate benchmarks of the population and housing inventory are available only from the decennial Census counts which provide 100% counts of population, households and housing units. All other data are derived from estimates.

The Census Bureau's American Community Survey (ACS) provides municipal level estimates based on 5-year averages, the most recent of which is for the period 2014-2018. These estimates are subject to a high margin of error at the municipal level and generally not recommended as a reliable basis for whole-number values. The ACS tends to be more accurate for proportionate data such as average household size (persons per occupied housing unit).

DEMOGRAPHIC PROFILE: EXETER POPULATION, HOUSEHOLDS AND ENROLLMENT INDICATORS					
1990-2010 CENSUS COUNTS AND 2018-2019 ESTIMATES					
Demographic Factor	1990	2000	2010	2018 ACS Estimate (Five Year Sample)	NHOSI Estimates
Total Population	12,481	14,058	14,306	14,921	15,382
Living in Group Quarters	270	371	341	417	357
Living in Households	12,211	13,687	13,965	14,504	15,025 (2019)
Total Housing Units	5,346	6,107	6,496	6,819	7,092
Occupied Housing Units (Households)	4,975	5,898	6,114	6,483	(2018)
Percent of Housing Units Occupied	93.1%	96.6%	94.1%	95.1%	
Average Household Size	2.45	2.32	2.28	2.24	
Householders < Age 55	3,229	3,570	3,198	2,971	
Householders Age 55+	1,746	2,328	2,916	3,512	
% Age 55 +	35.1%	39.5%	47.7%	54.2%	

For the purpose of estimating base year (2020) conditions, we estimate a total population in Exeter at about 15,400 (including residents in group quarters such as nursing homes). The population living in households is estimated at about 15,000.

A notable shift, which is recognized in Exeter's recreation planning, is the increasing share of resident householders who are age 55 or older. In 2000, the ratio was about 40% and in 2010

47%. As of the ACS 2018 estimates, householders age 55 or older are now in the majority in Exeter, representing an estimated 54% of its households.

2. Projection of Housing Inventory and Service Population

a. Population Projections. The NH Office of Strategic Initiatives (NHOSI) issued its most recent municipal population projections in 2016. However, the most recent estimates of Exeter’s population from the Census Bureau and the NHOSI indicate that the Town’s total population may be running about 4% higher than the 2016 projections anticipated.

NHOSI 2019 Population Estimate: 15,382  
 Census Bureau 2019 Estimate: 15,313  
 2016 NHOSI Projection for 2020: 14,702

The 2016 projections by NHOSI forecast a **2040** population for Exeter at 15,482. The most recent estimates suggest that the Exeter population may already be that high in 2020. The actual total will not be known until the 2020 Census is completed and tabulated.

If we adjust the NHOSI projections based on the differential between current estimates and the 2016 projection, the adjusted 2040 projection would be 16,125. Linear extrapolation of annual Census Bureau estimates from 2010-2019 would predict a 2040 population of 16,480.

b. Housing Inventory Growth and Population Change. The models below use historic changes in the total housing inventory of Exeter to generate long term projections of housing, households, and population. The number of housing units can be estimated more easily than the population. Two projection scenarios are presented below based on the long term history of housing growth in Exeter. Historical relationships between the total housing inventory and households, the proportion of persons living in group quarters, and estimates of declining average household size are used to project future scenarios of household population.

Exeter Population, Housing Units and Households: History and Projections						
Year	Housing Units	Households	Total Population	Group Quarters Population	Population in Households	Average Household Size
1980 Census	4,406	4,182	11,024	208	10,816	2.59
1990 Census	5,346	4,975	12,481	270	12,211	2.45
2000 Census	6,107	5,898	14,058	371	13,687	2.32
2010 Census	6,496	6,114	14,306	341	13,965	2.28
2020 Est	7,137	6,869	15,400	357	15,043	2.19
2030 (p)	7,647	7,360	15,747	365	15,382	2.09
2040 (p)	8,500	8,181	17,085	396	16,689	2.04
2050 (p)	9,353	9,002	18,430	427	18,003	2.00

*Above model represents average increase of 74 units per year 2020-2050 (1970-2020 linear trend)*

2030 (p)	7,347	7,071	15,130	351	14,779	2.09
2040 (p)	8,050	7,748	16,180	375	15,805	2.04
2050 (p)	8,753	8,424	17,249	400	16,849	2.00

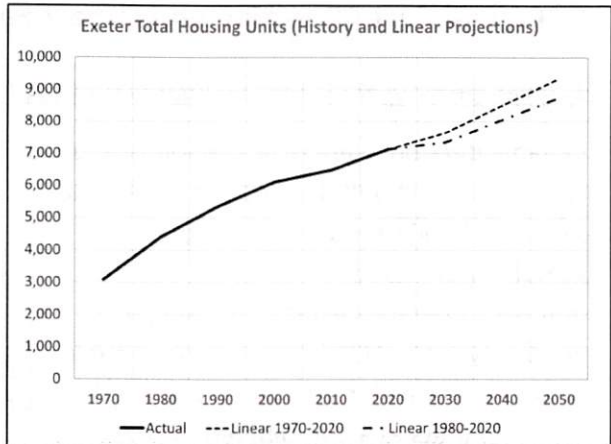
*Slower growth scenario averages 54 units per year 2020-2050 (1980-2020 linear trend)*



A long term projection of total housing units in Exeter indicates the potential to reach 8,000 to 8,500 units by 2040 and 8,750 to 9,350 units by 2050.

These projections are based on continuation of past trends, and not subject to land capability constraints.

In the Scenario Planning Chapter of the 2015 Regional Master Plan (Rockingham Planning Commission), buildout estimates were developed by community through the year 2040. The following projections were made for Exeter:



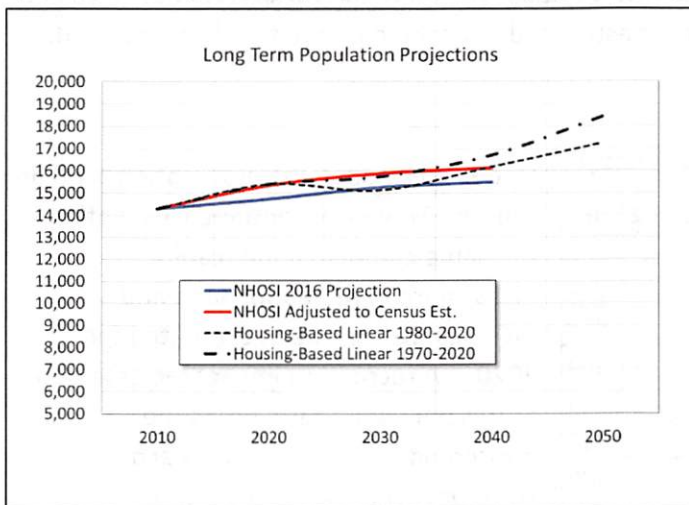
2040 Households\* by Employment Scenario - Exeter

Slow Growth	6,502
Dispersed Growth	7,912
Nodal Growth	9,399

*\*The 2015 Regional Master Plan tables show baseline and projected "housing units" but the actual baseline number used for 2010 represents "households" or occupied units.*

In our linear projections based on housing growth, our household projections for 2040 were between 7,750 and 8,000 or the approximate equivalent of the "dispersed growth" scenario above. The higher "nodal growth" figure for projected 2040 households is not matched by our projection models until around 2050 or later.

A reasonable 2040 population projection (20 years) would be between 16,000 to 17,000 persons. Longer term projections of the population (30 years) indicate a potential total



population of between 17,000 and 18,500. The effective service population (living in households) is somewhat smaller after deducting the population living in group quarters.

Predicting the *year* that Exeter reaches any particular population is not essential to the fee calculation. The important factor is assigning a reasonable future service population that will benefit from the level of capital investment that is used to define the cost basis of the fee.



## F. Capital Cost Allocation and Impact Fee Schedules

### 1. Average Household Size Estimates for Cost Allocation

Reliable data on average household size by type of housing unit has not been available since the 2000 Census when larger samples were used to estimate the number of persons living in housing of various types. ACS data groupings enable direct estimates for single detached and attached units as a combined housing group, two to four unit structures, five or more unit structures, and mobile homes (manufactured housing).

In our estimates of household size, we have assigned an average household size at 2.24 persons based on the 2018 ACS sample data. Household sizes for

individual structure types have been based on averages available for available structural groupings, adjusted by BCM Planning to reflect for historical differences within each group, such as single family detached vs. attached, two family and three or more family vs. totals for all 2 or more family units, etc.

Estimates of Average Exeter Household Size by Structure Type		
Type of Structure	2000 Census SF3 Sample (Data by Structure Type)	2018 Proportionate Estimates Based on ACS *
Single Detached	2.74	2.75
Townhouse / SF Attached	1.75	1.71
Two Unit Structure	2.33	2.00
Multifamily 3+ Units	1.86	1.59
Manufactured Housing	2.03	1.91
Household Sizes for Structural Groups Available in Both Samples		
Average Household Size	2.32	2.24
Single Family Detached & Attached	2.67	2.68
All Two or More Family Structures	1.96	1.68
* The 2018 ACS sample provides less detail in its count of persons by unit type than was available in the 2000 Census. Proportionate 2018 estimates have been made based on the most comparable groupings of structure types.		

### 2. Model A: Fee at 2020 Average Per Capita Facility Investment

Previously this report estimated the cumulative capital investment in Town recreation sites and facilities at **\$365** per capita based on Exeter's estimated household population (total population less population in group quarters).

#### **Recreation Impact Fee Schedule A**

Recreation Impact Fee Per Dwelling Unit at 2020 Investment Per Capita		
Average Occupied Unit	2.24	\$818
Single Family Detached	2.75	<b>\$1,004</b>
Attached and Townhouse	1.71	<b>\$624</b>
Two Family Structures	2.00	<b>\$730</b>
Multifamily Structures	1.59	<b>\$580</b>
Manufactured Housing	1.91	<b>\$697</b>

Under this model, the assumption is made that the Town will continue to maintain the same cumulative per capita investment in recreation land and facilities that has been estimated for 2020. A recreation impact fee assessed at this per capita rate, times the household size assumed for each structure type, yields one possible fee schedule.

### 3. Model B: Assume Modest Future Improvements Listed in 2021-26 CIP

Exeter Recreation Impact Fee Cost Basis 2020	
(Service Population Projected to 2040)	
<b>Existing Facility Investment (Replacement Cost)</b>	
Recreation Improvements	\$3,818,881
Land Supporting Rec Facilities *	\$1,679,133
<b>Subtotal Past Investments</b>	<b>\$5,498,014</b>
<b>Planned Facility Investments (2021-2026 CIP)</b>	
Planet Playground Reconstruction Net of Grants	\$400,000
Court St. Buildings Renovation Planning	\$75,000
Park Improvement Funding	\$850,000
<b>Subtotal Planned Investments</b>	<b>\$1,325,000</b>
<b>Cumulative Capital Investment</b>	<b>\$6,823,014</b>
Residential Service Base (2040)	
Total Housing Units	8,500
Total Households	8,181
Population in Households	16,689
Cumulative Recreation Investment Per Housing Unit	\$803
Cumulative Recreation Investment Per Capita (Household Population/Occupied Units Only)	\$409
* Excludes land known to have been donated to the Town for recreation uses	
* * Includes CIP projects with cost estimates; includes Court St. building renovations	

A second version of the impact fee has been computed here based on a total recreation investment that excludes the \$4.5 million investment in Recreation Park site improvements as envisioned in the current CIP.

The additional capital investment in other CIP-based projects assumed in this model is \$1.325 million. No debt service is assumed to be required, and no credit allowances for debt service are deducted.

A 2040 projected service population is assumed to benefit from the cumulative investment in Town recreation facilities.

### Recreation Impact Fee Schedule B

Exeter 2020 Recreation Impact Fee Based on Modest Improvements and 2040 Service Population		
Recreation Fee Based on Per Capita Cost and Estimated Household Size	Average Household Size 2018 Estimate	Recreation Impact Fee @ Per Capita Average Cost
Average Occupied Unit	2.24	\$916
Single Family Detached	2.75	<b>\$1,125</b>
Attached and Townhouse	1.71	<b>\$699</b>
Two Family Structures	2.00	<b>\$818</b>
Multifamily Structures	1.59	<b>\$650</b>
Manufactured Housing	1.91	<b>\$781</b>

The resulting recreation facility capital cost is assigned at \$409 per capita to average household sizes by type of structure. The fee for an average dwelling unit would be about 12% higher than a fee based on the 2020 average facility investment per capita. This would require an increase in per capita recreation capital spending of only about 0.6% per year.

### 4. Model C: Fee Basis Including Major Improvements to Recreation Park Site

Major site improvements to Recreation Park are included in this fee model. Extensive drainage earthwork comprise a large portion of the total cost, but are essential to supporting any future facility development on the site.



Exeter Recreation Impact Fee Cost Basis 2020	
Major Improvements, Service Population to 2050	
<b>Existing Facility Investment (Replacement Cost)</b>	
Recreation Improvements	\$3,818,881
Land Supporting Rec Facilities *	\$1,679,133
<b>Subtotal Existing Facilities</b>	<b>\$5,498,014</b>
<b>Planned Facility Investments (2021-2026 CIP)</b>	
Rec Park Drainage/Athletic Field & Parking Expansion	\$4,500,000
Planet Playground Reconstruction Net of Grants	\$400,000
Court St. Buildings Renovation Planning	\$75,000
Park Improvement Funding	\$850,000
<b>Total Planned Facilities</b>	<b>\$5,825,000</b>
<b>Cumulative Capital Investment</b>	<b>\$11,323,014</b>
Residential Service Base (Projected to 2050)	
Total Housing Units	9,353
Total Households	9,002
Population in Households	18,003
Cumulative Recreation Investment Per Housing Unit	\$1,211
Cumulative Recreation Investment Per Capita (Household Population/Occupied Units Only)	\$629
* Excludes land known to have been donated to the Town for recreation uses	
* * Includes other CIP projects with cost estimates; excludes Court St. building renovations	

This model assumes a total of \$5.825 million in future capital improvements, but with a longer-term projection of the service population to the year 2050 (household population of about 18,000).

In this scenario, the Town's cumulative recreation capital investment would reach \$629 per capita based on a projected household population of 2050.

To reach this cumulative level of investment, *per capita* recreation facility spending would need to increase by about 72% over 30 years (or by about 2.4% per year).

This scenario would require a significant step-up in per capita investment, and would likely involve debt service financing of the Recreation Park improvements.

Much of this investment is needed to correct existing site drainage limitations. Overcoming these limitations will be of benefit to existing and future residents, but will be essential to maximizing the recreation potential of the site.

A credit allowance for a portion of estimated debt service is recommended under this scenario. The credit recognizes that a substantial portion of the investment centers on more on correcting existing site limitations. The portion of debt service credited (84%) as related to existing needs is the ratio of the 2020 estimated household population to the projected 2050 service population.

Recreation Park Improvement Bond - Estimated Payments And Credit Allowance Calculations				
10 Year Bond Term - 1.47% Interest Rate (Town 2020 estimate)				
Year	Balance	Principal	Interest	Total Payment
1	\$4,500,000	\$450,000	\$66,150	\$516,150
2	\$4,050,000	\$450,000	\$59,535	\$509,535
3	\$3,600,000	\$450,000	\$52,920	\$502,920
4	\$3,150,000	\$450,000	\$46,305	\$496,305
5	\$2,700,000	\$450,000	\$39,690	\$489,690
6	\$2,250,000	\$450,000	\$33,075	\$483,075
7	\$1,800,000	\$450,000	\$26,460	\$476,460
8	\$1,350,000	\$450,000	\$19,845	\$469,845
9	\$900,000	\$450,000	\$13,230	\$463,230
10	\$450,000	\$450,000	\$6,615	\$456,615
NPV of Payments @ 5%				\$3,776,195
Credited % (For Existing Need)				84%
Credited Amount				\$3,172,004
Exeter Taxable Valuation Fall 2019				\$2,174,990,424
Credit Per 1,000 Valuation				\$1.46
Credits Per Unit by Type of Structure		Assessed Value Per Unit	Credit Per Unit	
Average Housing Unit		\$277,000	(\$404)	
Single Family Detached		\$394,000	(\$575)	
Townhouse / Attached		\$267,000	(\$390)	
Two Family		\$168,000	(\$245)	
Three or More Family		\$175,000	(\$256)	
Manufactured Housing		\$158,000	(\$231)	

Under this model, the impact fee is derived by assigning a total capital cost of **\$629** per capita to the average household size for each structure type, then deducting the debt service credit allowance to arrive at a net impact fee assessment.

***Recreation Impact Fee Schedule C***

<b>Recreation Impact Fee Including Major Site Improvement of Recreation Park</b>				
<b>Recreation Fee Based on Per Capita Cost and Estimated Household Size</b>	<b>Average Household Size 2018 Estimate</b>	<b>Recreation Capital Cost Per Household</b>	<b>Less Credit Allowance</b>	<b>Recreation Impact Fee Per Housing Unit</b>
Average Occupied Unit	2.24	\$1,409	(\$404)	\$1,005
Single Family Detached	2.75	\$1,730	(\$575)	<b>\$1,155</b>
Attached and Townhouse	1.71	\$1,076	(\$390)	<b>\$686</b>
Two Family Structures	2.00	\$1,258	(\$245)	<b>\$1,013</b>
Multifamily Structures	1.59	\$1,000	(\$256)	<b>\$744</b>
Manufactured Housing	1.91	\$1,201	(\$231)	<b>\$970</b>

Under this set of assumptions, the net impact fee for an average dwelling unit would be about 23% greater than a fee based on the 2020 average facility investment per capita.

**5. Selection of Impact Fee Option**

Three options for a new recreation impact fee schedule have been described above. The lowest fee is based on the average cumulative per capita investment in Town recreation facilities to date (2020). The highest fee schedule would require that the Town’s total investment in recreation facilities double over the next 30 years.

It is recommended that the selection of a fee schedule reflect the probability of support for the levels of investment expressed in each of the three models. Fee Schedules A and B reflect capital costs that are reasonably consistent with past levels of investment in recreation facilities. Our view is that the adoption of either schedule A or B would be the most prudent at the present time. The recreation fee could be amended to the higher fee level if the Town authorizes the more substantial improvements to Recreation Park at or above the cost levels envisioned in schedule C.

**6. Record Keeping for Updates**

It is recommended that the Recreation Department maintain an ongoing record of capital improvements, identifying the related project or project phase involved, the year of the expenditure, and the costs incurred. The record should also identify portions of project costs funded with donations or grants, and the net cost borne by the Town. A full record of these improvement costs will be valuable to any future updates of the recreation impact fee.

**FY19 Audit Report**



**Town of Exeter, New Hampshire**

**Management Letter**

**For the Year Ended December 31, 2019**

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To the Select Board  
Town of Exeter, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Exeter, New Hampshire as of and for the year ended December 31, 2019, 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, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written responses to our comments and suggestions have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance, including those overseeing the financial

reporting process, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

**To be dated upon acceptance and understanding of the statements.**



## **STATUS OF PRIOR YEAR RECOMMENDATIONS:**

### **1. Enhance Formal Departmental Receipt Procedures**

#### **Prior Year Issue:**

In the prior year, we recommended that the Town formally document uniform policies and procedures for departments to follow to properly account for and remit miscellaneous receipts to the Treasurer as well as perform periodic internal audits.

#### **Current Year Status:**

The Town has not established uniform policies and procedures nor performed periodic internal audits surrounding departmental receipts.

#### **Further Action Needed:**

We continue to recommend that the Town establish more formal and complete policies and procedures and perform periodic internal audits to help ensure that the Town is providing adequate oversight over its departmental receipts. This would result in improved controls and reduce the likelihood of errors or irregularities occurring and going undetected.

#### **Town's Response:**

The Town implemented Tyler Cashiering, (Munis software) for cash receipts for Fire, Police and Tax Departments in 2019. The system produces cash receipts when payment of invoices are posted to Tyler Cashiering. Utility Billing software is different than financial software. Utility billing can produce individual cash receipts after posting payments to open invoices. All cash receipts are reconciled by all departments and reviewed by the Town Treasurer, except for the Library which is governed by their own Board of Trustees.

### **2. Fund Deficit Accounts and Investigate Inactive Accounts**

#### **Prior Year Issue:**

In the prior year, we recommended that the Town establish a plan to fund deficit balances in various special revenue, capital project, and capital reserve accounts. In addition, we recommended that the Town investigate inactive special revenue and capital project accounts and take appropriate action to resolve and/or close out these accounts.

**Current Year Status:**

The Town continues to work on resolving the prior year comment by extinguishing two deficits during 2019. The Town is still in the process of researching and establishing a plan for the others.

**Further Action Needed:**

We continue to recommend that the Town establish a plan to fund all deficit fund balances, continue to investigate inactive special revenue and capital project accounts, and take appropriate action to resolve and/or close out these inactive accounts.

**Town's Response:**

The Town is researching and establishing a plan to resolve prior year deficits.

**3. Confirm Town Compliance with New Impact Fee Legislation**

**Prior Year Issue:**

In the prior year, we recommended that the Town review its Impact Fee ordinance to ensure that it is in compliance with current law and improve record keeping of water and sewer impact fees.

**Current Year Status:**

Since inception, the Town has used water and sewer impact fee revenues for debt service payments related to capital improvements. While this appears to be an allowable expense under state statute, there is no formal authorization by the Town to utilize impact fee revenues for debt service payments.

During 2019 the Town opened two new bank accounts for water and sewer impact fee revenue, respectively, to properly segregate collections.

**Further Action Needed:**

We continue to recommend that the Town formally authorize the use of impact fee revenues prior to disbursement to ensure fees are expended only for their assessed purpose and annually review the impact fee ordinance and monitor Town procedures to ensure compliance with all applicable state statutes.

**Town's Response:**

The Town expects the Exeter Select Board to formally authorize the use of impact fees revenues in 2020 and future years.

#### **4. Improve Controls Over Disbursements - Library**

##### **Prior Year Issue:**

In the prior year we noted that the Library does not retain original documentation (invoice/receipt) for charges against its credit card or Amazon account. With the understanding that the original documentation was provided to the Trustees for approval prior to the disbursement, New Hampshire Statutes requires that invoices and bills be retained until audited, plus one year.

##### **Current Year Status:**

This issue is not resolved.

##### **Further Action Needed:**

We continue to recommend that the Town retain original documentation to support charges against the Library's credit card and Amazon account. This will help ensure that all charges are legitimate, approved for payment, and in compliance with New Hampshire Statutes.

##### **Town's Response:**

The Library defers to NH RSA's 202-A:1 – RSA 202-A:25 for Library operations which states "The library trustees shall have complete control and management of the public library and of all property of the town relating thereto, including appropriations held pursuant to RSA 202-A:II, III, but excepting trust funds held by the town."

Amazon and other vendors do not often send packing slips or invoices. The Library will keep the original order forms that we use to track orders.

#### **5. Improve Controls Over Petty Cash - Library**

##### **Prior Year Issue:**

In the prior year we noted the following weaknesses over petty cash at the Library:

- Access to the cash box is not limited
- An adequate segregation of duties does not exist
- Cash advances for future expenditures are not prohibited
- Receipts are not retained to substantiate the disbursement
- No formal log to summarize all disbursements which reconciles to the fixed amount is prepared

In addition, the petty cash policy should be updated to reflect, at a minimum, the following:

- The custodian of the funds
- How and where the funds will be secured
- Established limit
- Preferable method of petty cash (i.e., reimbursement based)
- The maximum amount that can be paid with petty cash
- Prohibited purchases
- How often the funds should be monitored if not frequently used
- Utilization of a petty cash reimbursement request form
- Retention of receipts where petty cash was used

**Current Year Status:**

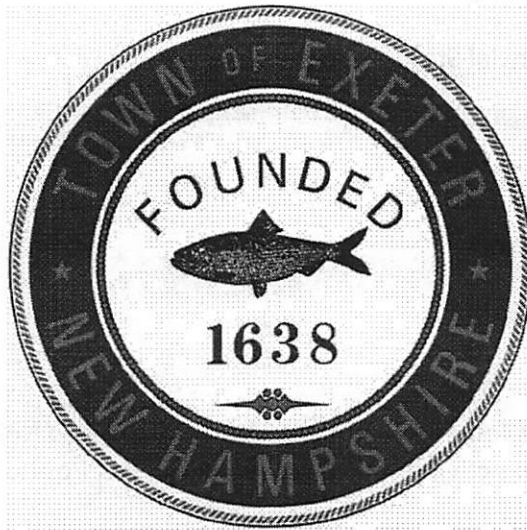
This issue is not resolved.

**Further Action Needed:**

We continue to recommend that the Library revise the documented procedures for the handling of petty cash funds. This will provide oversight, improve audit trails, and establish additional controls over petty cash.

**Town's Response:**

The Library keeps receipts for petty cash use, but some of the 2019 receipts were packed and stored, because of the commencement of Library addition and renovations at the time of the audit. These receipts were not easily retrieved during construction. Petty cash is thirty dollars and is not permitted to be used without permission from a Library supervisor. The Library will begin to keep a log of petty cash in 2020. The Library Trustees will work to develop a petty cash policy.



## **TOWN OF EXETER, NEW HAMPSHIRE**

Financial Statements and Required Supplementary Information  
For the Year Ended December 31, 2019

(With Independent Auditors' Report Thereon)



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## INDEPENDENT AUDITORS' REPORT

To the Select Board  
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 (the Town), as of December 31, 2019, 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.

### Auditors' 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 auditors' 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 Town's preparation and fair presentation of the financial statements in order to design audit

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procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, 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, 2019, 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**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and certain OPEB and Pension schedules, 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 October 13, 2020 on our consideration of the Town's internal control over financial reporting and



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

*Melanson*

Nashua, New Hampshire  
October 13, 2020





## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Exeter, New Hampshire (the Town), we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2019.

### A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, public works, health and human services, welfare, culture and recreation, sanitation, conservation, and interest on long-term debt. The business-type activities include water and sewer services.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**Proprietary funds.** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows.

Enterprise funds are used to report activity for which a fee is charged to external users, and must be used when one of the following criteria are met: (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges, (2) laws or regulations require the activity's costs of providing services be recovered with fees and charges, and (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs such as depreciation or debt service. The primary focus on these criteria is on fees charged to external users. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. Specifically, enterprise funds are used to account for water and sewer services, which are considered to be major funds.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

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

**B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$24,583,529 (i.e., net position), an increase of \$3,818,450 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$7,368,346 a decrease of \$(3,083,717) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$3,289,766, a decrease of \$(333,065) in comparison to the prior year.

**C. GOVERNMENT-WIDE FINANCIAL ANALYSIS**

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

	<u>NET POSITION</u>					
	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 30,202,482	\$ 28,671,183	\$ 10,367,568	\$ 9,825,253	\$ 40,570,050	\$ 38,496,436
Capital assets	<u>28,654,294</u>	<u>25,452,212</u>	<u>74,368,594</u>	<u>62,574,263</u>	<u>103,022,888</u>	<u>88,026,475</u>
Total assets	58,856,776	54,123,395	84,736,162	72,399,516	143,592,938	126,522,911
Deferred outflows of resources	1,481,466	2,169,792	155,680	232,157	1,637,146	2,401,949
Other liabilities	21,123,710	16,940,649	53,916,839	42,816,293	75,040,549	59,756,942
Long term liabilities	<u>29,006,290</u>	<u>31,042,084</u>	<u>14,692,261</u>	<u>15,873,951</u>	<u>43,698,551</u>	<u>46,916,035</u>
Total liabilities	50,130,000	47,982,733	68,609,100	58,690,244	118,739,100	106,672,977
Deferred inflows of resources	1,657,353	1,350,781	250,102	136,023	1,907,455	1,486,804
Net investment in capital assets	20,124,392	19,133,802	12,547,311	11,790,436	32,671,703	30,924,238
Restricted	2,982,225	2,653,288	-	-	2,982,225	2,653,288
Unrestricted	<u>(14,555,728)</u>	<u>(14,827,417)</u>	<u>- 3,485,329</u>	<u>2,014,970</u>	<u>(11,070,399)</u>	<u>(12,812,447)</u>
Total net position	<u>\$ 8,550,889</u>	<u>\$ 6,959,673</u>	<u>\$ 16,032,640</u>	<u>\$ 13,805,406</u>	<u>\$ 24,583,529</u>	<u>\$ 20,765,079</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$24,583,529, an increase of \$3,818,450 in comparison to the prior year.

The largest portion of net position, \$32,671,703, reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to

acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$2,982,225, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(11,070,399) which primarily results from the Town's unfunded net pension and net OPEB liabilities.

	<b>CHANGE IN NET POSITION</b>					
	<b>Governmental</b>		<b>Business-Type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>			
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 3,617,112	\$ 3,130,732	\$ 8,134,380	\$ 7,375,527	\$ 11,751,492	\$ 10,506,259
Operating grants and contributions	179,378	320,882	-	-	179,378	320,882
Capital grants and contributions	26,966	479,310	82,041	25,521	109,007	504,831
General revenues:						
Property taxes	13,125,463	12,943,002	-	-	13,125,463	12,943,002
Motor vehicle registrations	3,091,272	3,025,683	-	-	3,091,272	3,025,683
Penalties, interest, and other taxes	257,018	530,304	-	-	257,018	530,304
Grants and contributions not restricted to specific programs	1,290,080	1,100,713	-	-	1,290,080	1,100,713
Investment income	202,786	9,171	6,366	2,439	209,152	11,610
Miscellaneous	219,437	172,355	-	-	219,437	172,355
<b>Total revenues</b>	<b>22,009,512</b>	<b>21,712,152</b>	<b>8,222,787</b>	<b>7,403,487</b>	<b>30,232,299</b>	<b>29,115,639</b>
<b>Expenses</b>						
General government	3,771,052	3,856,907	-	-	3,771,052	3,856,907
Public safety	8,345,091	8,332,649	-	-	8,345,091	8,332,649
Public works	3,553,570	3,212,077	-	-	3,553,570	3,212,077
Health and human services	133,359	129,119	-	-	133,359	129,119
Welfare	180,710	187,419	-	-	180,710	187,419
Culture and recreation	2,492,042	2,419,811	-	-	2,492,042	2,419,811
Sanitation	1,279,588	1,199,037	-	-	1,279,588	1,199,037
Conservation	152,992	181,715	-	-	152,992	181,715
Interest on long-term debt	410,938	325,521	-	-	410,938	325,521
Water services	-	-	2,970,194	2,835,995	2,970,194	2,835,995
Sewer services	-	-	3,124,313	2,455,298	3,124,313	2,455,298
<b>Total expenses</b>	<b>20,319,342</b>	<b>19,844,255</b>	<b>6,094,507</b>	<b>5,291,293</b>	<b>26,413,849</b>	<b>25,135,548</b>
Change in net position before transfers	1,690,170	1,867,897	2,128,280	2,112,194	3,818,450	3,980,091
Transfers in (out)	(98,954)	(192,690)	98,954	192,690	-	-
<b>Change in net position</b>	<b>1,591,216</b>	<b>1,675,207</b>	<b>2,227,234</b>	<b>2,304,884</b>	<b>3,818,450</b>	<b>3,980,091</b>
Net position - beginning of year	6,959,673	5,284,466	13,805,406	11,500,522	20,765,079	16,784,988
<b>Net position - end of year</b>	<b>\$ 8,550,889</b>	<b>\$ 6,959,673</b>	<b>\$ 16,032,640</b>	<b>\$ 13,805,406</b>	<b>\$ 24,583,529</b>	<b>\$ 20,765,079</b>

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$1,591,216. Key elements of this change are as follows:

Increase in net pension liability, net of deferred outflows/inflows	\$ (340,264)
Decrease in net OPEB liability, net of deferred outflows/inflows	81,678
Capital assets acquired with current year revenues	754,108
Epping Road TIF revenues exceeding expenses	250,436
Principal debt service in excess of depreciation expense	657,732
Other	<u>187,526</u>
Total	\$ <u>1,591,216</u>

**Business-type activities.** Business-type activities for the year resulted in a change in net position of \$2,227,234. Key elements of this change are as follows:

Water services	\$ 806,296
Sewer services	<u>1,420,938</u>
Total	\$ <u>2,227,234</u>

The primary factor for the positive change in net position was the result of a water/sewer rate study, which was effective for January 1, 2018, and is now in phase 3 as of December 31, 2019. The Town implemented increased water/sewer rates to ensure rates are at a level to cover current and future operating and capital expenses.

**D. FINANCIAL ANALYSIS OF THE TOWN'S FUNDS**

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

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



As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$7,368,346, a decrease of \$(3,083,717) in comparison to the prior year. Key elements of this change are as follows:

General fund operations, net of lease activity	\$ (177,066)
Capital project fund excess expenses and transfers out over revenues, bond proceeds, and transfers in	(3,032,890)
Nonmajor fund activities	227,764
Other	<u>(101,525)</u>
Total	<u>\$ (3,083,717)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,289,766, while total fund balance was \$4,121,614. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below:

<u>General Fund</u>	<u>12/31/19</u>	<u>12/31/18</u>	<u>Change</u>	<u>% of Total General Fund Appropriations</u>
Unassigned fund balance	\$ 3,289,766	\$ 3,622,831	\$ (333,065)	4.75%
Total fund balance	4,121,614	4,344,365	(222,751)	5.95%

The Town's fund balance policy requires a minimum level of unassigned fund balance in the general fund between 5-17% of total appropriations.

The total fund balance of the general fund decreased by \$(222,751) during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (1,070,343)
Revenues and transfers in greater than budget	349,937
Expenditures less than budget	337,903
Change in capital reserves	161,628
Other	<u>(1,876)</u>
Total	<u>\$ (222,751)</u>

Included in the total general fund balance are the capital reserve accounts with the following balances:

	<u>12/31/19</u>	<u>12/31/18</u>	<u>Change</u>
Capital reserves	\$ 438,124	\$ 276,496	\$ 161,628

A detailed breakdown of capital reserves can be found in Note 18.

**Proprietary funds.** Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$3,485,329, an increase of \$1,470,359 over the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

#### **E. GENERAL FUND BUDGETARY HIGHLIGHTS**

There were no differences, other than reclassifications, between the original budget and the final amended budget.

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$103,022,888 (net of accumulated depreciation), an increase of \$14,996,413 from the prior year. This investment in capital assets includes land, buildings, improvements, machinery and equipment, and infrastructure.

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

- Bridge, dam, and culvert replacements
- Water and sewer infrastructure enhancements
- Design and construction costs for new Wastewater Treatment Plant
- Construction costs for Epping Road Tax Increment Financing Project
- Construction costs for Library building expansion
- Acquisition of police vehicles, ambulance, and a dump truck

Additional information on capital assets can be found in Note 9.

**Credit Rating.** The Town's bond rating from Moody's of "A1" was maintained during calendar year 2019.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$21,249,569, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in Note 16.

## **REQUESTS FOR INFORMATION**

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

Town Manager  
Town of Exeter, New Hampshire  
10 Front Street  
Exeter, New Hampshire 03833

TOWN OF EXETER, NEW HAMPSHIRE

STATEMENT OF NET POSITION

DECEMBER 31, 2019

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
<b>Current:</b>			
Cash and short-term investments	\$ 27,411,701	\$ 7,806,784	\$ 35,218,485
Investments	454,591	-	454,591
Receivables, net of allowance for uncollectibles:			
Property taxes	1,103,049	-	1,103,049
User fees	-	1,263,383	1,263,383
Departmental	629,157	-	629,157
Intergovernmental	-	1,297,401	1,297,401
<b>Noncurrent:</b>			
Receivables, net of allowance for uncollectibles:			
Property taxes	603,984	-	603,984
Capital assets:			
Capital assets, net of accumulated depreciation	15,677,418	73,933,581	89,610,999
Capital assets, nondepreciable	12,976,876	435,013	13,411,889
<b>Deferred Outflows of Resources</b>			
Related to pensions	1,412,859	139,733	1,552,592
Related to OPEB	68,607	15,947	84,554
<b>Total Assets and Deferred Outflows of Resources</b>	<b>60,338,242</b>	<b>84,891,842</b>	<b>145,230,084</b>
<b>Liabilities</b>			
<b>Current:</b>			
Accounts payable	1,021,883	1,352,344	2,374,227
Retainage payable	185,306	2,102,451	2,287,757
Accrued liabilities	431,759	108,109	539,868
Due to other governments	16,984,762	-	16,984,762
Notes payable	2,500,000	50,353,935	52,853,935
Current portion of long-term liabilities:			
Bonds payable	1,155,001	1,330,617	2,485,618
Compensated absences	25,525	1,651	27,176
Capital leases	385,402	27,580	412,982
<b>Noncurrent:</b>			
Bonds payable, net of current portion	7,686,854	11,077,097	18,763,951
Net pension liability	16,069,035	1,589,245	17,658,280
Net OPEB liability	2,596,023	547,444	3,143,467
Compensated absences, net of current portion	484,983	31,374	516,357
Capital leases, net of current portion	603,467	87,253	690,720
<b>Deferred Inflows of Resources</b>			
Related to pensions	958,932	94,839	1,053,771
Related to OPEB	667,976	155,263	823,239
Other	30,445	-	30,445
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>51,787,353</b>	<b>68,859,202</b>	<b>120,646,555</b>
<b>Net Position</b>			
Net investment in capital assets	20,124,392	12,547,311	32,671,703
Restricted for:			
Grants and other statutory restrictions	2,634,616	-	2,634,616
Permanent funds:			
Nonexpendable	53,454	-	53,454
Expendable	294,155	-	294,155
Unrestricted	(14,555,728)	3,485,329	(11,070,399)
<b>Total Net Position</b>	<b>\$ 8,550,889</b>	<b>\$ 16,032,640</b>	<b>\$ 24,583,529</b>

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

**TOWN OF EXETER, NEW HAMPSHIRE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net(Expenses) Revenues and Changes in Net Position</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Governmental Activities</b>							
General government	\$ 3,771,052	\$ 540,903	\$ 3,500	\$ -	\$ (3,226,649)	\$ -	\$ (3,226,649)
Public safety	8,345,091	1,519,047	9,168	-	(6,816,876)	-	(6,816,876)
Public works	3,553,570	818,154	-	26,966	(2,708,450)	-	(2,708,450)
Health and human services	133,359	-	500	-	(132,859)	-	(132,859)
Welfare	180,710	-	-	-	(180,710)	-	(180,710)
Culture and recreation	2,492,042	713,434	164,212	-	(1,614,396)	-	(1,614,396)
Sanitation	1,279,588	25,574	1,998	-	(1,252,016)	-	(1,252,016)
Conservation	152,992	-	-	-	(152,992)	-	(152,992)
Interest on long-term debt	410,938	-	-	-	(410,938)	-	(410,938)
<b>Total Governmental Activities</b>	<b>20,319,342</b>	<b>3,617,112</b>	<b>179,378</b>	<b>26,966</b>	<b>(16,495,886)</b>	<b>-</b>	<b>(16,495,886)</b>
<b>Business-Type Activities</b>							
Water services	2,970,194	3,668,707	-	-	-	698,513	698,513
Sewer services	3,124,313	4,465,673	-	82,041	-	1,423,401	1,423,401
<b>Total Business-Type Activities</b>	<b>6,094,507</b>	<b>8,134,380</b>	<b>-</b>	<b>82,041</b>	<b>-</b>	<b>2,121,914</b>	<b>2,121,914</b>
<b>Total</b>	<b>\$ 26,413,849</b>	<b>\$ 11,751,492</b>	<b>\$ 179,378</b>	<b>\$ 109,007</b>	<b>(16,495,886)</b>	<b>2,121,914</b>	<b>(14,373,972)</b>
<b>General Revenues and Transfers</b>							
Property taxes					13,125,463	-	13,125,463
Motor vehicle registrations					3,091,272	-	3,091,272
Penalties, interest, and other taxes					257,018	-	257,018
Grants and contributions not restricted to specific programs					1,290,080	-	1,290,080
Investment income					202,786	6,366	209,152
Miscellaneous					219,437	-	219,437
Transfers, net					(98,954)	98,954	-
<b>Total general revenues and transfers</b>					<b>18,087,102</b>	<b>105,320</b>	<b>18,192,422</b>
<b>Change in Net Position</b>					<b>1,591,216</b>	<b>2,227,234</b>	<b>3,818,450</b>
<b>Net Position</b>							
Beginning of year					6,959,673	13,805,406	20,765,079
End of year					\$ 8,550,889	\$ 16,032,640	\$ 24,583,529

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



**TOWN OF EXETER, NEW HAMPSHIRE**

**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

DECEMBER 31, 2019

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash and short-term investments	\$ 21,960,634	\$ 3,111,381	\$ 2,339,686	\$ 27,411,701
Investments	-	-	454,591	454,591
Receivables:				
Property taxes	1,896,735	-	-	1,896,735
Departmental	<u>211,748</u>	<u>-</u>	<u>417,409</u>	<u>629,157</u>
<b>Total Assets</b>	<b>\$ <u>24,069,117</u></b>	<b>\$ <u>3,111,381</u></b>	<b>\$ <u>3,211,686</u></b>	<b>\$ <u>30,392,184</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 1,011,680	\$ 4,555	\$ 5,648	\$ 1,021,883
Retainage payable	-	185,306	-	185,306
Accrued liabilities	311,217	-	-	311,217
Notes payable	-	2,500,000	-	2,500,000
Due to other governments	16,984,762	-	-	16,984,762
Other liabilities	<u>65,137</u>	<u>-</u>	<u>-</u>	<u>65,137</u>
<b>Total Liabilities</b>	<b>18,372,796</b>	<b>2,689,861</b>	<b>5,648</b>	<b>21,068,305</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	1,544,262	-	380,826	1,925,088
Taxes collected in advance	30,445	-	-	30,445
<b>Fund Balances</b>				
Nonspendable	164,170	-	53,454	217,624
Restricted	-	850,901	2,928,771	3,779,672
Committed	438,124	-	-	438,124
Assigned	229,554	-	-	229,554
Unassigned	<u>3,289,766</u>	<u>(429,381)</u>	<u>(157,013)</u>	<u>2,703,372</u>
<b>Total Fund Balance</b>	<b><u>4,121,614</u></b>	<b><u>421,520</u></b>	<b><u>2,825,212</u></b>	<b><u>7,368,346</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ <u>24,069,117</u></b>	<b>\$ <u>3,111,381</u></b>	<b>\$ <u>3,211,686</u></b>	<b>\$ <u>30,392,184</u></b>

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

**TOWN OF EXETER, NEW HAMPSHIRE**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET POSITION OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION**

DECEMBER 31, 2019

<b>Total governmental fund balances</b>	\$ 7,368,346
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	28,654,294
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	1,735,386
Deferred outflows of resources to be recognized as an increase to pension and OPEB expense in future periods:	
Related to pensions	1,412,859
Related to OPEB	68,607
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(55,405)
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds:	
Bonds payable	(8,841,855)
Net pension liability	(16,069,035)
Net OPEB liability	(2,596,023)
Capital leases	(988,869)
Compensated absences	(510,508)
Deferred inflows of resources to be recognized as a decrease to pension and OPEB expense in future periods:	
Related to pensions	(958,932)
Related to OPEB	(667,976)
<b>Net position of governmental activities</b>	<b>\$ <u>8,550,889</u></b>

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

**TOWN OF EXETER, NEW HAMPSHIRE**

**GOVERNMENTAL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>General</u> <u>Fund</u>	<u>Capital</u> <u>Project</u> <u>Fund</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<b>Revenues</b>				
Property taxes	\$ 11,816,968	\$ -	\$ 920,542	\$ 12,737,510
Motor vehicle registrations	3,091,272	-	-	3,091,272
Penalties, interest, and other taxes	255,518	-	-	255,518
Charges for services	1,151,481	-	1,761,697	2,913,178
Intergovernmental	1,295,675	21,371	12,668	1,329,714
Licenses and permits	629,733	-	-	629,733
Investment income	139,336	-	63,450	202,786
Contributions	3,546	-	163,164	166,710
Miscellaneous	<u>192,175</u>	<u>27,262</u>	<u>-</u>	<u>219,437</u>
<b>Total Revenues</b>	<b>18,575,704</b>	<b>48,633</b>	<b>2,921,521</b>	<b>21,545,858</b>
<b>Expenditures</b>				
Current:				
General government	3,392,179	-	309,448	3,701,627
Public safety	7,613,912	-	509,098	8,123,010
Public works	3,048,784	-	111,619	3,160,403
Health and human services	132,263	-	-	132,263
Welfare	180,540	-	-	180,540
Culture and recreation	1,466,176	-	1,014,951	2,481,127
Sanitation	1,279,588	-	-	1,279,588
Conservation	148,485	-	-	148,485
Debt service	1,303,029	-	748,641	2,051,670
Capital outlay	<u>417,136</u>	<u>3,336,832</u>	<u>-</u>	<u>3,753,968</u>
<b>Total Expenditures</b>	<b>18,982,092</b>	<b>3,336,832</b>	<b>2,693,757</b>	<b>25,012,681</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(406,388)	(3,288,199)	227,764	(3,466,823)
<b>Other Financing Sources (Uses)</b>				
Capital lease proceeds	229,322	-	-	229,322
Bond proceeds	-	252,738	-	252,738
Transfers in	584,819	263,887	267,663	1,116,369
Transfers out	<u>(630,504)</u>	<u>(261,316)</u>	<u>(323,503)</u>	<u>(1,215,323)</u>
<b>Total Other Financing Sources (Uses)</b>	<b>183,637</b>	<b>255,309</b>	<b>(55,840)</b>	<b>383,106</b>
Change in Fund Balance	(222,751)	(3,032,890)	171,924	(3,083,717)
Fund Balance at Beginning of Year	<u>4,344,365</u>	<u>3,454,410</u>	<u>2,653,288</u>	<u>10,452,063</u>
Fund Balance at End of Year	\$ <u>4,121,614</u>	\$ <u>421,520</u>	\$ <u>2,825,212</u>	\$ <u>7,368,346</u>

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

**TOWN OF EXETER, NEW HAMPSHIRE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**Net changes in fund balances - Total governmental funds** **\$ (3,083,717)**

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

Capital outlay	4,090,937
Depreciation	(888,855)

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

463,654

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

Repayments of bonds	1,091,128
Repayments of capital leases	455,459
Issuance of bonds	(252,738)
Issuance of capital leases	(229,322)

In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.

3,730

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Change in net pension liability, net of related deferred outflows and inflows of resources	(340,264)
Change in net OPEB liability, net of related deferred outflows and inflows of resources	81,678
Change in compensated absences	109,111
Bond premium amortization	90,415

**Change in net position of governmental activities** **\$ 1,591,216**

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

**TOWN OF EXETER, NEW HAMPSHIRE**

**GENERAL FUND**

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

**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u>
	<u>Budget</u>	<u>Budget</u>	<u>Basis)</u>	<u>(Negative)</u>
<b>Revenues</b>				
Property taxes	\$ 11,855,776	\$ 11,991,776	\$ 11,991,776	\$ -
Interest, penalties, and other taxes	211,204	211,204	255,518	44,314
Charges for services	1,000,000	1,000,000	1,151,481	151,481
Intergovernmental	1,274,173	1,274,173	1,295,675	21,502
Licenses and permits	3,660,000	3,660,000	3,721,005	61,005
Investment income	100,000	100,000	133,389	33,389
Miscellaneous	<u>159,632</u>	<u>159,632</u>	<u>192,175</u>	<u>32,543</u>
<b>Total Revenues</b>	<b>18,260,785</b>	<b>18,396,785</b>	<b>18,741,019</b>	<b>344,234</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	3,442,402	3,442,401	3,452,211	(9,810)
Public safety	7,791,753	7,791,753	7,423,359	368,394
Public works	2,988,261	2,988,261	3,105,629	(117,368)
Health and human services	134,459	134,459	132,263	2,196
Welfare	174,796	174,796	180,540	(5,744)
Culture and recreation	1,606,248	1,606,249	1,623,723	(17,474)
Sanitation	1,252,517	1,252,517	1,279,588	(27,071)
Conservation	154,918	154,918	148,485	6,433
Capital outlay	586,667	586,667	459,877	126,790
<b>Debt service:</b>				
Principal	776,128	776,128	776,128	-
Interest	<u>725,416</u>	<u>725,416</u>	<u>713,859</u>	<u>11,557</u>
<b>Total Expenditures</b>	<b>19,633,565</b>	<b>19,633,565</b>	<b>19,295,662</b>	<b>337,903</b>
Excess (deficiency) of revenues over expenditures	(1,372,780)	(1,236,780)	(554,643)	682,137
<b>Other Financing Sources/(Uses)</b>				
Transfers in	500,437	500,437	506,140	5,703
Transfers out	(198,000)	(334,000)	(334,000)	-
Use of fund balance:				
For operating budget	708,525	708,525	-	(708,525)
For capital projects	187,818	187,818	-	(187,818)
For capital reserve funding	<u>174,000</u>	<u>174,000</u>	<u>174,000</u>	<u>-</u>
<b>Total Other Financing Sources/(Uses)</b>	<b>1,372,780</b>	<b>1,236,780</b>	<b>346,140</b>	<b>(890,640)</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (208,503)</u>	<u>\$ (208,503)</u>

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



TOWN OF EXETER, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

DECEMBER 31, 2019

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
<b>Assets</b>			
<b>Current:</b>			
Cash and short-term investments	\$ 1,450,644	\$ 6,356,140	\$ 7,806,784
User fees, net of allowance for uncollectibles	373,202	890,181	1,263,383
Intergovernmental receivable	-	1,297,401	1,297,401
<b>Total current assets</b>	<b>1,823,846</b>	<b>8,543,722</b>	<b>10,367,568</b>
<b>Noncurrent:</b>			
Land and construction in progress	372,576	62,437	435,013
Capital assets, net of accumulated depreciation	17,065,966	56,867,615	73,933,581
<b>Total noncurrent assets</b>	<b>17,438,542</b>	<b>56,930,052</b>	<b>74,368,594</b>
<b>Deferred Outflows of Resources</b>			
Related to pensions	77,630	62,103	139,733
Related to OPEB	8,269	7,678	15,947
<b>Total Assets and Deferred Outflows of Resources</b>	<b>19,348,287</b>	<b>65,543,555</b>	<b>84,891,842</b>
<b>Liabilities</b>			
<b>Current:</b>			
Accounts payable	50,648	1,301,696	1,352,344
Retainage payable	30,183	2,072,268	2,102,451
Accrued liabilities	72,284	35,825	108,109
Notes payable	1,124,074	49,229,861	50,353,935
<b>Current portion of long-term liabilities:</b>			
Bonds payable	917,612	413,005	1,330,617
Compensated absences	1,084	567	1,651
Capital leases	13,790	13,790	27,580
<b>Total current liabilities</b>	<b>2,209,675</b>	<b>53,067,012</b>	<b>55,276,687</b>
<b>Noncurrent:</b>			
Bonds payable, net of current portion	8,401,907	2,675,190	11,077,097
Net pension liability	882,914	706,331	1,589,245
Net OPEB liability	299,607	247,837	547,444
Compensated absences, net of current portion	20,599	10,775	31,374
Capital leases, net of current portion	43,626	43,627	87,253
<b>Total noncurrent liabilities</b>	<b>9,648,653</b>	<b>3,683,760</b>	<b>13,332,413</b>
<b>Deferred Inflows of Resources</b>			
Related to pensions	52,688	42,151	94,839
Related to OPEB	80,513	74,750	155,263
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>11,991,529</b>	<b>56,867,673</b>	<b>68,859,202</b>
<b>Net Position</b>			
Net investment of capital assets	7,344,011	5,203,300	12,547,311
Unrestricted	12,747	3,472,582	3,485,329
<b>Total Net Position</b>	<b>\$ 7,356,758</b>	<b>\$ 8,675,882</b>	<b>\$ 16,032,640</b>

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

**TOWN OF EXETER, NEW HAMPSHIRE**

**PROPRIETARY FUNDS**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**

**FOR THE YEAR ENDED DECEMBER 31, 2019**

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
<b>Operating Revenues</b>			
Charges for services	\$ 3,637,102	\$ 4,451,842	\$ 8,088,944
Other	<u>31,605</u>	<u>13,831</u>	<u>45,436</u>
<b>Total Operating Revenues</b>	<b>3,668,707</b>	<b>4,465,673</b>	<b>8,134,380</b>
<b>Operating Expenses</b>			
Salaries and benefits	1,185,177	1,135,312	2,320,489
Other operating expenses	961,072	1,033,200	1,994,272
Depreciation	<u>514,806</u>	<u>727,237</u>	<u>1,242,043</u>
<b>Total Operating Expenses</b>	<b><u>2,661,055</u></b>	<b><u>2,895,749</u></b>	<b><u>5,556,804</u></b>
<b>Operating Income</b>	<b>1,007,652</b>	<b>1,569,924</b>	<b>2,577,576</b>
<b>Nonoperating Revenues (Expenses)</b>			
Investment income	117	6,249	6,366
Interest expense	<u>(309,139)</u>	<u>(228,564)</u>	<u>(537,703)</u>
<b>Total Nonoperating (Expenses)</b>	<b><u>(309,022)</u></b>	<b><u>(222,315)</u></b>	<b><u>(531,337)</u></b>
<b>Income Before Transfers and Capital Contributions</b>	<b>698,630</b>	<b>1,347,609</b>	<b>2,046,239</b>
<b>Transfers and Capital Contributions</b>			
Capital contributions	-	82,041	82,041
Transfers in	171,232	15,726	186,958
Transfers out	<u>(63,566)</u>	<u>(24,438)</u>	<u>(88,004)</u>
<b>Change in Net Position</b>	<b>806,296</b>	<b>1,420,938</b>	<b>2,227,234</b>
<b>Net Position at Beginning of Year</b>	<b><u>6,550,462</u></b>	<b><u>7,254,944</u></b>	<b><u>13,805,406</u></b>
<b>Net Position at End of Year</b>	<b><u>\$ 7,356,758</u></b>	<b><u>\$ 8,675,882</u></b>	<b><u>\$ 16,032,640</u></b>

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

**TOWN OF EXETER, NEW HAMPSHIRE**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
<b>Cash Flows From Operating Activities</b>			
Receipts from customers and users	\$ 3,751,506	\$ 3,986,001	\$ 7,737,507
Payments to vendors and employees	(2,239,848)	(2,790,619)	(5,030,467)
<b>Net Cash Provided By Operating Activities</b>	<b>1,511,658</b>	<b>1,195,382</b>	<b>2,707,040</b>
<b>Cash Flows From Noncapital Financing Activities</b>			
Transfer in	171,232	15,726	186,958
Transfer out	(63,566)	(24,438)	(88,004)
<b>Net Cash Provided By (Used For) Noncapital Financing Activities</b>	<b>107,666</b>	<b>(8,712)</b>	<b>98,954</b>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Proceeds from issuance of bonds	135,692	131,169	266,861
Proceeds from issuance of leases	72,745	72,745	145,490
Proceeds from issuance of state revolving loans	628,514	11,499,114	12,127,628
Acquisition and construction of capital assets	(960,270)	(12,076,104)	(13,036,374)
Principal payments on bonds	(991,416)	(438,648)	(1,430,064)
Principal payments on leases	(30,676)	(30,675)	(61,351)
Principal payments on state revolving loans	-	(206,881)	(206,881)
Interest expense	(4,710)	(237,926)	(242,636)
Intergovernmental revenue	-	743,130	743,130
<b>Net Cash (Used For) Capital and Related Financing Activities</b>	<b>(1,150,121)</b>	<b>(544,076)</b>	<b>(1,694,197)</b>
<b>Cash Flows From Investing Activities</b>			
Investment income	117	6,249	6,366
<b>Net Cash Provided By Investing Activities</b>	<b>117</b>	<b>6,249</b>	<b>6,366</b>
Net Change in Cash and Short-Term Investments	469,320	648,843	1,118,163
Cash and Short-Term Investments, Beginning of Year	981,324	5,707,297	6,688,621
Cash and Short-Term Investments, End of Year	<u>\$ 1,450,644</u>	<u>\$ 6,356,140</u>	<u>\$ 7,806,784</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating income	\$ 1,007,652	\$ 1,569,924	\$ 2,577,576
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	514,806	727,237	1,242,043
Changes in assets, liabilities, and deferred outflows/inflows:			
User fees	82,799	(479,672)	(396,873)
Deferred outflows related to pensions	31,354	25,084	56,438
Deferred outflows related to OPEB	12,447	7,592	20,039
Warrants and retainage payable	(101,331)	(683,402)	(784,733)
Net pension liability	40	32	72
Net OPEB liability	(74,982)	(28,282)	(103,264)
Other liabilities	(18,391)	54	(18,337)
Deferred inflows related to pensions	(12,699)	(10,158)	(22,857)
Deferred inflows related to OPEB	69,963	66,973	136,936
<b>Net Cash Provided By Operating Activities</b>	<u>\$ 1,511,658</u>	<u>\$ 1,195,382</u>	<u>\$ 2,707,040</u>

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

**TOWN OF EXETER, NEW HAMPSHIRE**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**DECEMBER 31, 2019**

	<u>Private Purpose Trust Funds</u>	<u>Agency Fund</u>
<b>Assets</b>		
Cash and short-term investments	\$ <u>6,679</u>	\$ <u>3,584,829</u>
Total Assets	6,679	3,584,829
<b>Liabilities</b>		
Due to other governments	-	2,561,087
Deposits held in custody	<u>-</u>	<u>1,023,742</u>
Total Liabilities	<u>-</u>	<u>\$ 3,584,829</u>
<b>Net Position</b>		
Restricted for other purposes	\$ <u>6,679</u>	

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

**TOWN OF EXETER, NEW HAMPSHIRE**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Private Purpose Trust Funds</u>
<b>Additions</b>	
Interest	\$ <u>63</u>
Total additions	63
<b>Net position restricted for other purposes</b>	
Beginning of year	<u>6,616</u>
End of year	<u>\$ <u>6,679</u></u>

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



## TOWN OF EXETER, NEW HAMPSHIRE

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

The accounting policies of the Town conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

##### A. Reporting Entity

The Town is a municipal corporation governed by an elected Select Board. As required by generally accepted accounting principles, these financial statements present the Town and applicable component units for which the Town is considered to be financially accountable. In fiscal year 2019, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

##### B. Government-wide and Fund Financial Statements

###### **Government-wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

###### **Fund Financial Statements**

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded for the government-wide

financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

**Government-wide Financial Statements**

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

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

**Fund Financial Statements**

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

The Town reports the following major governmental funds:

- The *general fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- The *capital project fund* accounts for the activity pertaining to various infrastructure construction/renovation projects.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Town reports the following major proprietary funds:

- The *water fund* accounts for the operating activities and capital projects of the Town's water services.
- The *sewer fund* accounts for the operating activities and capital projects of the Town's sewer services.

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

The Town reports the following fiduciary funds:

- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in permanent funds, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *agency fund* accounts for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities and, therefore, have no measurement focus.

#### **D. Cash and Short-Term Investments**

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special

revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

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

#### *E. Investments*

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

Investments for the Library consist of equity mutual funds, corporate debt, and long-term certificates of deposit. Investments are carried at fair value except non-negotiable certificates of deposit which are reported at amortized cost.

#### *F. Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	30
Building improvements	20
Infrastructure	25
Vehicles	5-15
Office equipment	5
Computer equipment	5

**G. *Compensated Absences***

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

**H. *Long-term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

**I. *Fund Equity***

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

*Fund Balance* - Generally, fund balance represents the difference between the current assets/deferred outflows of resources and current liabilities/deferred inflows of resources. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

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

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

*J. Use of Estimates*

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

**2. Stewardship, Compliance, and Accountability**

*A. Budgetary Information*

The Town's budget is originally prepared by the Town Manager under the supervision of the Select Board. It is then reviewed by the Budget Recommendations Committee. The Select Board then finalizes the operating budget, which is subject to deliberative session under RSA 40:13.

The final version of the budget is then voted on by the general population at the ballot the second Tuesday in March of each year. Should the operating budget of the Town fail to pass, the Town operates under a default budget as described in RSA 40:13.

The approved budget is subsequently reported to the State of New Hampshire on the Report of Appropriations Actually Voted form in order to establish the current property tax rate.

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

*B. Budgetary Basis*

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



**C. Budget/GAAP Reconciliation**

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

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

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources/(Uses)</u>
Revenues/expenditures/transfers (GAAP Basis)	\$ 18,575,704	\$ 18,982,092	\$ 183,637
Remove effect of combining capital reserves and general fund	(9,493)	-	(152,135)
Adjust tax revenue to budgetary basis	174,808	-	-
To reverse expenditures of prior year carryforwards	-	(11,331)	-
Add end-of-year appropriation carryforwards to expenditures	-	229,554	-
Recognize use of fund balance as funding source for capital reserve funding	-	-	174,000
To reverse nonbudgeted transfers	-	360,342	338,508
To reverse nonbudgeted capital lease activity	-	(229,322)	(229,322)
Other	-	(35,673)	31,452
<b>Budgetary Basis</b>	<b>\$ <u>18,741,019</u></b>	<b>\$ <u>19,295,662</u></b>	<b>\$ <u>346,140</u></b>

#### D. Deficit Fund Equity

The following funds had deficits as of December 31, 2019:

##### Capital Project Fund:

Stewart Park seawall	\$	(105,794)	(B)
String Bridge		(41,392)	(A)
TAP Sidewalk		(16,984)	(A)
Library expansion		<u>(265,211)</u>	(A)
Subtotal		<u>(429,381)</u>	

##### Nonmajor Governmental Funds:

Transportation Fund		(153,215)	(A)
Bullet proof vests		(1,359)	(A)
Distracted driving		(1,293)	(A)
Pedestrian/Bike enforcement		(555)	(A)
Sustained traffic enforcement patrols		(360)	(A)
Internet Crimes Against Children		<u>(231)</u>	(A)
Subtotal		<u>(157,013)</u>	
Total	\$	<u><u>(586,394)</u></u>	

(A) – The deficits in these funds will be eliminated through future departmental revenues and bond proceeds.

(B) – At the March 2019 Annual Town Meeting, the Town voted to fund the Great Bridge deficit. The Town is still developing a plan to address the other deficits.

#### E. Excess of Expenditures Over Appropriations

Expenditures exceeding appropriations during the current fiscal year were as follows: General government \$(9,810), public works \$(117,368), welfare \$(5,744), culture and recreation \$(17,474), and sanitation \$(27,071).

### 3. Cash and Short-Term Investments

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

As of December 31, 2019, \$155,996 of the Town's bank balance of \$38,995,101 was exposed to custodial credit risk as uninsured and/or uncollateralized. The uncollateralized amount largely represents the cash portion of the Edward Jones investment portfolio, held by the Library Trustees.

#### 4. Investments

The following is a summary of the Town's investments as of December 31, 2019:

<u>Investment Type</u>	<u>Amount</u>
Certificates of deposit	\$ 59,942
Corporate bonds	16,188
Equity mutual funds	257,817
Fixed income mutual funds	<u>120,644</u>
Total investments	<u>\$ 454,591</u>

##### A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The Town does not have formal investment policies related to credit risk.

Presented below is the actual rating as of year-end for each investment type of the Town.

<u>Investment Type</u>	<u>Amount</u>	<u>Rating as of Year End</u>				
		<u>Aa2</u>	<u>A2</u>	<u>A3</u>	<u>Baa2</u>	<u>Unrated</u>
Corporate bonds	\$ 16,188	\$ -	\$ -	\$ 16,188	\$ -	\$ -
Fixed income mutual funds	<u>120,644</u>	<u>14,049</u>	<u>43,161</u>	-	<u>23,815</u>	<u>39,619</u>
Total	<u>\$ 136,832</u>	<u>\$ 14,049</u>	<u>\$ 43,161</u>	<u>\$ 16,188</u>	<u>\$ 23,815</u>	<u>\$ 39,619</u>

##### B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town does not have formal investment policies related to custodial credit risk.

As of December 31, 2019, \$16,188 of the Town's total investments were subject to custodial credit risk exposure because the related securities are uninsured, unregistered, and/or held by the Town's brokerage firm, which is also the counterparty to these securities.

**C. Concentration of Credit Risk**

The Town places no limit on the amount the Town may invest in any one issuer. The Town does not have formal investment policies related to concentration of credit risk exposure.

As of December 31, 2019, the Town does not have an investment in one issuer greater than 5% of total investments.

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have formal investment policies limiting investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the 's investments to market interest rate fluctuations is as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Investment Maturities (in Years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>Thereafter</u>
Corporate bonds	\$ 16,188	\$ -	\$ 16,188	\$ -	\$ -
Fixed income mutual funds	<u>120,644</u>	<u>-</u>	<u>39,619</u>	<u>66,976</u>	<u>14,049</u>
Total	<u>\$ 136,832</u>	<u>\$ -</u>	<u>\$ 55,807</u>	<u>\$ 66,976</u>	<u>\$ 14,049</u>

**E. Foreign Currency Risk**

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have formal investment policies related to foreign currency risk.

**F. Fair Value**

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the fund has the ability to access at the measurement date.
- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as level 2.
- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The Town has the following fair value measurements as of December 31, 2019:

<u>Investment Type</u>	<u>Amount</u>	<u>Fair Value Measurements Using:</u>		
		<u>Quoted prices in active markets for identical assets (Level 1)</u>	<u>Significant observable inputs (Level 2)</u>	<u>Significant unobservable inputs (Level 3)</u>
Investments by fair value level:				
Corporate bonds	\$ 16,188	\$ -	\$ 16,188	-
Equity mutual funds	257,817	257,817	-	-
Fixed income mutual funds	<u>120,644</u>	120,644	-	-
Total	<u>\$ 394,649</u>			

Equity and fixed income mutual funds classified in Level 1 are valued using prices quoted in active markets for those securities.

Corporate bonds classified in Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based

on the securities relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that was readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

## 5. Property Taxes

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 8% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 14%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable at December 31, 2019 consist of the following:

	Gross Amount <u>(fund basis)</u>	Allowance for Doubtful <u>Accounts</u>	Current <u>Portion</u>	Long- Term <u>Portion</u>
Real estate taxes	\$ 1,225,642	\$ (122,593)	\$ 1,103,049	\$ -
Tax liens	<u>671,093</u>	<u>(67,109)</u>	<u>-</u>	<u>603,984</u>
Total property taxes	<u>\$ 1,896,735</u>	<u>\$ (189,702)</u>	<u>\$ 1,103,049</u>	<u>\$ 603,984</u>

## 6. User Fee Receivables

Each year, the Town issues quarterly water/sewer bills. Bills include a base rate and consumption charge based on usage. Seasonal water bills are issued once a year. Receivables for user charges at December 31, 2019 consist of the following:

	Gross Amount	Allowance for Doubtful <u>Accounts</u>	Net <u>Amount</u>
Water	\$ 405,654	\$ (32,452)	\$ 373,202
Sewer	<u>961,253</u>	<u>(71,072)</u>	<u>890,181</u>
Total	<u>\$ 1,366,907</u>	<u>\$ (103,524)</u>	<u>\$ 1,263,383</u>



**7. Intergovernmental Receivables**

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in 2019.

**8. Interfund Transfers**

The Town reports interfund transfers between various funds. The following is an analysis of interfund transfers made in 2019:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 584,819	\$ 630,504
Capital Project Fund	263,887	261,316
Nonmajor Governmental Funds:		
Library	202,304	-
EMS	-	220,857
Other special revenue funds	65,359	102,646
Enterprise Funds:		
Water	171,232	63,566
Sewer	15,726	24,438
Total	<u>\$ 1,303,327</u>	<u>\$ 1,303,327</u>

Of the \$630,504, \$263,887 was transferred to the capital project fund to fund various capital project deficit fund balances. The transfer from the capital project fund to the general fund represents the Town's authorization to move excess bond proceeds from the Great Dam project to help offset the current year debt service payment. The \$202,304 transfer to the library from the general fund represents the Town's annual appropriation. The \$220,857 transfer out of the EMS fund represents the annual transfer of 95% of the previous year's EMS balance to the general fund. \$171,232 of the \$630,504 transfer from the general fund to the water fund represents the annual debt service payment for the water tank distribution system. Other transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use restricted revenues collected in the general fund to finance various programs and accounted for in other funds in accordance with budgetary authorizations.

## 9. Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,998,150	\$ -	\$ -	\$ 3,998,150
Machinery, equipment, and furnishings	7,971,417	1,821,146	(499,431)	9,293,132
Infrastructure	10,847,406	5,621,769	-	16,469,175
Total capital assets, being depreciated	22,816,973	7,442,915	(499,431)	29,760,457
Less accumulated depreciation for:				
Buildings and improvements	(3,601,188)	(42,453)	-	(3,643,641)
Machinery, equipment, and furnishings	(4,984,303)	(613,488)	499,431	(5,098,360)
Infrastructure	(5,108,124)	(232,914)	-	(5,341,038)
Total accumulated depreciation	(13,693,615)	(888,855)	499,431	(14,083,039)
Total capital assets, being depreciated, net	9,123,358	6,554,060	-	15,677,418
Capital assets, not being depreciated:				
Land	11,745,352	-	-	11,745,352
Works of art	646,500	-	-	646,500
Construction in progress	3,937,002	530,236	(3,882,214)	585,024
Total capital assets, not being depreciated	16,328,854	530,236	(3,882,214)	12,976,876
Governmental activities capital assets, net	\$ 25,452,212	\$ 7,084,296	\$ (3,882,214)	\$ 28,654,294
<b>Business-Type Activities</b>				
Capital assets, being depreciated:				
Buildings and Improvements	\$ 177,530	\$ -	\$ -	\$ 177,530
Machinery, equipment, and furnishings	2,624,432	9,239,005	-	11,863,437
Infrastructure	51,820,163	37,353,183	-	89,173,346
Total capital assets, being depreciated	54,622,125	46,592,188	-	101,214,313
Less accumulated depreciation for:				
Buildings and improvements	(167,584)	(3,811)	-	(171,395)
Machinery, equipment, and furnishings	(1,400,816)	(346,592)	-	(1,747,408)
Infrastructure	(24,470,289)	(891,640)	-	(25,361,929)
Total accumulated depreciation	(26,038,689)	(1,242,043)	-	(27,280,732)
Total capital assets, being depreciated, net	28,583,436	45,350,145	-	73,933,581
Capital assets, not being depreciated:				
Land	196,590	-	-	196,590
Construction in progress	33,794,237	117,078	(33,672,892)	238,423
Total capital assets, not being depreciated	33,990,827	117,078	(33,672,892)	435,013
Business-type activities capital assets, net	\$ 62,574,263	\$ 45,467,223	\$ (33,672,892)	\$ 74,368,594

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

<b>Governmental Activities</b>	
General government	\$ 90,513
Public safety	329,726
Public works	441,980
Culture and recreation	22,872
Conservation	<u>3,764</u>
Total governmental activities	<u>\$ 888,855</u>
<b>Business-Type Activities</b>	
Water	\$ 514,806
Sewer	<u>727,237</u>
Total business-type activities	<u>\$ 1,242,043</u>

**10. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions and OPEB, in accordance with GASB Statements No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* are more fully discussed in the corresponding pension and OPEB notes.

**11. Accounts Payable and Accrued Liabilities**

Accounts payable and accrued liabilities represent 2019 expenditures paid after December 31, 2019.

**12. Retainage Payable**

This balance represents amounts set aside as agreed upon between the Town and contractors performing work on the Epping Road Tax Increment Financing and Wastewater Treatment Plant projects to ensure contractors satisfy their obligations. These funds will be released once project requirements are met and work is substantially complete.

**13. Due to Other Governments**

The school district assessments for the period July 1, 2019 through June 30, 2020 were \$17,499,213 for the Exeter School District and \$18,578,629 for the Exeter Regional Cooperative. The School District assessments are paid in monthly installments. As of December 31, 2019, \$9,400,560 and \$9,692,520 was paid, respectively, leaving a total balance of \$16,984,762 to be paid through June 30, 2020.

**14. Notes Payable**

The Town has the following notes outstanding at December 31, 2019:

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Balance at 12/31/19</u>
State revolving loan - Wastewater Treatment Plant	2.00%	9/29/2016	Upon completion	\$ 49,229,861
State revolving loan - TTHM Surface Water	2.27%	12/20/2017	Upon completion	1,124,074
Bond anticipation note - Library	2.16%	7/10/2019	8/14/2020	<u>2,500,000</u>
<b>Total</b>				<b>\$ <u>52,853,935</u></b>

The following summarizes activity in notes payable during fiscal year 2019:

	<u>Balance at 1/1/2019</u>	<u>New Issues</u>	<u>Maturities</u>	<u>Balance at 12/31/19</u>
State revolving loan - Wastewater Treatment Plant	\$ 37,937,628	\$ 11,499,114	\$ (206,881)	\$ 49,229,861
State revolving loan - TTHM Surface Water	495,560	628,514	-	1,124,074
Bond anticipation note - Library	-	2,500,000	-	<u>2,500,000</u>
<b>Total</b>	<b>\$ <u>38,433,188</u></b>	<b>\$ <u>14,627,628</u></b>	<b>\$ <u>(206,881)</u></b>	<b>\$ <u>52,853,935</u></b>

**15. Capital Lease Obligations**

The Town is the lessee of certain equipment under capital leases expiring in various years through 2024. Future minimum lease payments under capital leases consisted of the following as of December 31, 2019:

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 412,982	\$ 35,326	\$ 448,308
2021	375,118	22,865	397,983
2022	138,198	11,256	149,454
2023	102,272	6,333	108,605
2024	<u>75,132</u>	<u>2,817</u>	<u>77,949</u>
Total	\$ <u>1,103,702</u>	\$ <u>78,597</u>	\$ <u>1,182,299</u>

**16. Long-Term Debt**

**A. General Obligation Bonds**

The Town issues general obligation bonds (direct placements) and state revolving loans (direct borrowings) to provide funds for the acquisition and construction of major capital facilities. General obligation bonds (direct placements) and state revolving loans (direct borrowings) have been issued for governmental and business-type activities. General obligation bonds and state revolving loans currently outstanding are as follows:

<u>Governmental Activities - Direct Placements</u>	<u>Serial</u> <u>Maturities</u> <u>Through</u>	<u>Interest</u> <u>Rate(s)</u>	<u>Amount</u> <u>Outstanding</u> <u>as of</u> <u>12/31/19</u>
Great Dam Design	08/15/21	3.55%	\$ 69,000
Great Dam Removal	07/15/24	5.10%	775,000
Recreation Park	08/15/24	5.10%	225,600
Salem St. Utility Design	08/15/24	5.10%	27,138
Linden St. Culvert	08/15/25	2.54%	409,700
Design/Construction of Sidewalks	08/15/25	2.54%	329,700
Court St. Culvert	08/15/27	5.10%	904,533
String Bridge	08/15/28	2.55%	250,000
Epping Rd. Tax Increment Financing	08/15/28	2.55%	3,765,000
Lincoln St. Phase 2	07/15/32	4.10 - 5.10%	<u>1,263,440</u>
Total Governmental Activities			\$ <u>8,019,111</u>

	Serial Maturities Through	Interest Rate(s)	Amount Outstanding as of 12/31/19
<b><u>Business-Type Activities - Direct Placements</u></b>			
Sewer Lines	08/15/21	3.55%	\$ 201,250
Water Lines	08/15/21	3.55%	304,750
Portsmouth Ave. Sewer Lines	08/15/23	2.54%	318,927
Portsmouth Ave. Water Lines	08/15/23	2.54%	61,074
Sewer Lines	08/15/24	5.10%	80,000
Water Mains	08/15/24	5.10%	600,000
Salem St. Utility Design - Sewer	08/15/24	5.10%	131,169
Salem St. Utility Design - Water	08/15/24	5.10%	135,692
Court St. Culvert	08/15/27	5.10%	30,467
Washington St. Water Line	08/15/28	2.55%	480,000
Epping Rd.	09/01/28	3.97%	1,050,000
Jady Hill Phase II	07/14/32	2.00 - 4.00%	1,665,000
Lincoln St. Phase 2	08/15/32	4.10 - 5.10%	816,560
<b>Total Business-Type Activities - Direct Placements</b>			<b>\$ 5,874,889</b>

	Serial Maturities Through	Interest Rate(s)	Amount Outstanding as of 12/31/19
<b><u>Business-Type Activities - Direct Borrowings</u></b>			
Water Tank State Revolving Loan	08/15/29	1.35%	\$ 2,064,093
Groundwater Treatment Facility	01/01/36	1.96%	4,468,732
<b>Total Business-Type Activities - Direct Borrowings</b>			<b>\$ 6,532,825</b>



**B. Future Debt Service**

The annual payments to retire all general obligation (direct placements) long-term debt outstanding as of December 31, 2019 are as follows:

<u>Governmental</u>	<u>Direct Placements</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2020	\$ 1,064,586	\$ 389,166	\$ 1,453,752
2021	1,063,016	335,600	1,398,616
2022	1,023,816	284,605	1,308,421
2023	1,018,518	236,139	1,334,510
2024	953,518	187,635	1,141,153
2025 - 2029	2,604,097	378,911	2,983,008
2030 - 2032	291,560	23,908	315,468
<b>Total</b>	<b>\$ 8,019,111</b>	<b>\$ 1,835,964</b>	<b>\$ 9,934,928</b>

<u>Business-Type</u>	<u>Direct Placements</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2020	\$ 905,014	\$ 256,219	\$ 1,161,233
2021	891,983	213,867	1,105,850
2022	641,183	174,920	816,103
2023	636,483	143,497	779,980
2024	541,483	112,276	653,759
2025 - 2029	1,695,303	284,287	1,979,590
2030 - 2033	563,440	41,140	604,580
<b>Total</b>	<b>\$ 5,874,889</b>	<b>\$ 1,226,206</b>	<b>\$ 7,101,095</b>

The annual payments to retire all state revolving loans (direct borrowings) outstanding as of December 31, 2019 are as follows:

Business-Type	Direct Borrowings		Total
	Principal	Interest	
2020	\$ 425,603	\$ 156,775	\$ 582,378
2021	436,753	145,628	582,381
2022	448,211	134,169	582,380
2023	459,993	122,386	582,379
2024	472,105	110,273	582,378
2025 - 2029	2,270,180	357,800	2,627,980
2030 - 2034	1,414,577	143,583	1,558,160
Thereafter	605,403	17,857	623,260
<b>Total</b>	<b>\$ 6,532,825</b>	<b>\$ 1,188,471</b>	<b>\$ 7,721,296</b>

**C. Changes in General Long-Term Liabilities**

During the year ended December 31, 2019, the following changes occurred in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
<b>Governmental Activities</b>						
Bonds payable - direct placements	\$ 8,857,501	\$ 252,738	\$ (1,091,128)	\$ 8,019,111	\$ (1,064,586)	\$ 6,954,525
Unamortized premium	913,159	-	(90,415)	822,744	(90,415)	732,329
Subtotal bonds payable	9,770,660	252,738	(1,181,543)	8,841,855	(1,155,001)	7,686,854
Net pension liability	16,068,313	722	-	16,069,035	-	16,069,035
Net OPEB liability	3,368,486	-	(772,463)	2,596,023	-	2,596,023
Compensated absences	619,619	-	(109,111)	510,508	(25,525)	484,983
Capital leases	1,215,006	229,322	(455,459)	988,869	(385,402)	603,467
Totals	\$ 31,042,084	\$ 482,782	\$ (2,518,576)	\$ 29,006,290	\$ (1,565,928)	\$ 27,440,362
<b>Business-Type Activities</b>						
Bonds payable - direct placements	\$ 6,515,950	\$ 266,861	\$ (907,922)	\$ 5,874,889	\$ (905,014)	\$ 4,969,875
State revolving loans - direct borrowings	7,054,967	-	(522,142)	6,532,825	(425,603)	6,107,222
Subtotal bonds payable	13,570,917	266,861	(1,430,064)	12,407,714	(1,330,617)	11,077,097
Net pension liability	1,589,173	72	-	1,589,245	-	1,589,245
Net OPEB liability	650,708	-	(103,264)	547,444	-	547,444
Compensated absences	32,459	566	-	33,025	(1,651)	31,374
Capital leases	30,694	145,490	(61,351)	114,833	(27,580)	87,253
Totals	\$ 15,873,951	\$ 412,989	\$ (1,594,679)	\$ 14,692,261	\$ (1,359,848)	\$ 13,332,413

**D. Long-Term Debt Supporting Governmental and Business-Type Activities**

General obligation bonds and state revolving loans issued by the Town for various municipal projects are approved by Town Meeting and repaid with revenues recorded in the general fund and user fees recorded in enterprise funds. All other long-term debt is repaid from the funds that the cost relates to, primarily the general fund and enterprise funds.

**17. Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized in expense in future years and are more fully described in Notes 20 and 21, respectively.

The following is a summary of other deferred inflows of resources balances as of December 31, 2019:

	<u>Entity-wide Basis</u>	<u>Fund Basis</u>	
	Governmental <u>Activities</u>	Governmental Funds <u>General Fund</u>	<u>Nonmajor</u>
Unavailable revenues	\$ -	\$ 1,544,262	\$ 380,826
Taxes collected in advance	<u>30,445</u>	<u>30,445</u>	<u>-</u>
	<u>\$ 30,445</u>	<u>\$ 1,574,707</u>	<u>\$ 380,826</u>

*Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

*Taxes collected in advance* are reported in the governmental funds balance sheet and government-wide statement of net position in connection with subsequent year property tax revenue collections which are not available for use in the current year.

**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.

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, 2019:

**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 inactive capital project deficits 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 capital projects, 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 capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements.

**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 and deficit funds.

Following is a breakdown of the Town's fund balances at December 31, 2019:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>				
Reserve for capital project deficits	\$ 164,170	\$ -	\$ -	\$ 164,170
Nonexpendable permanent funds	-	-	53,454	53,454
<b>Total Nonspendable</b>	<b>164,170</b>	<b>-</b>	<b>53,454</b>	<b>217,624</b>
<b>Restricted</b>				
Debt service*	-	14,734	-	14,734
Other bonded projects	-	836,167	-	836,167
<b>Special revenue funds:</b>				
Cable TV	-	-	171,676	171,676
Recreation	-	-	205,067	205,067
Energy	-	-	144,837	144,837
Library	-	-	337,659	337,659
EMS	-	-	276,329	276,329
Epping Road TIF	-	-	1,366,232	1,366,232
Other special revenue funds	-	-	132,816	132,816
<b>Expendable permanent funds:</b>				
Swasey Parkway	-	-	293,799	293,799
Other	-	-	356	356
<b>Total Restricted</b>	<b>-</b>	<b>850,901</b>	<b>2,928,771</b>	<b>3,779,672</b>
<b>Committed</b>				
<b>Capital reserves:</b>				
Transportation fund	124,677	-	-	124,677
Swasey Parkway Maintenance	70,878	-	-	70,878
Snow/ice	102,969	-	-	102,969
Other capital reserve funds	139,600	-	-	139,600
<b>Total Committed</b>	<b>438,124</b>	<b>-</b>	<b>-</b>	<b>438,124</b>
<b>Assigned</b>				
Encumbrances	229,554	-	-	229,554
<b>Total Assigned</b>	<b>229,554</b>	<b>-</b>	<b>-</b>	<b>229,554</b>
<b>Unassigned</b>				
	3,289,766	(429,381)	(157,013)	2,703,372
<b>Total Unassigned</b>	<b>3,289,766</b>	<b>(429,381)</b>	<b>(157,013)</b>	<b>2,703,372</b>
<b>Total Fund Balance</b>	<b>\$ 4,121,614</b>	<b>\$ 421,520</b>	<b>\$ 2,825,212</b>	<b>\$ 7,368,346</b>

\*This amount represents excess proceeds to be used towards the Great Dam debt service payment.

## 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	\$ 3,289,766
Unavailable revenue	1,544,262
Accrued payroll	<u>311,217</u>
Tax Rate Setting Balance	<u>\$ 5,145,245</u>

**20. Retirement System**

The Town follows the provisions of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

**A. Plan Description**

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

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

**B. Benefits Provided**

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

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with



20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

Years of creditable service as of <u>January 1, 2012</u>	<u>Minimum Service</u>	<u>Minimum Age</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	21	46	2.4%
At least 6 but less than 8 years	22	47	2.3%
At least 4 but less than 6 years	12	48	2.2%
Less than 4 years	24	49	2.1%

**C. Contributions**

Plan members are required to contribute a percentage of their gross earnings to the pension plan, for which the contribution rates are 7% for employees and teachers, 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.88% to 26.43% of covered compensation. The Town's contributions to NHRS for the year ended December 31, 2019 was \$1,600,357, which was equal to its annual required contribution.

**D. Summary of Significant Accounting Policies**

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

**E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2019, the Town reported a liability of \$17,658,280 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions

of all participating employers, actuarially determined. At December 31, 2019, the Town's proportion was 0.36698977%.

For the year ended December 31, 2019, the Town recognized pension expense of \$1,975,620. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Differences between expected and actual experience	\$ 97,635	\$ (379,703)
Changes of assumptions	633,573	-
Net difference between projected and actual earnings on pension plan investments	-	(144,243)
Changes in proportion and differences between contributions and proportionate share of contributions	-	(529,825)
Contributions subsequent to the measurement date	<u>821,384</u>	<u>-</u>
Total	<u>\$ 1,552,592</u>	<u>\$ (1,053,771)</u>

The \$821,384 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2020. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:

2020	\$ 375,288
2021	(571,200)
2022	(168,480)
2023	<u>41,829</u>
Total	<u>\$ (322,563)</u>

**F. Actuarial Assumptions**

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.50% per year
Inflation	3.25% per year
Salary increases	5.60% average, including inflation
Investment rate of return	7.25%, net of investment expenses, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study.

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

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long-Term Expected Real Rate of Return</u>
Large cap equities	22.50 %	4.25%
Small/mid cap equities	<u>7.50</u>	4.50%
Total domestic equities	30.00	
Int'l equities (unhedged)	13.00	4.50%
Emerging int'l equities	<u>7.00</u>	6.00%
Total international equities	20.00	
Core bonds	4.50	0.50%
Short Duration	2.50	-0.25%
Global multi-sector fixed income	11.00	1.80%
Absolute return fixed income	<u>7.00</u>	1.14%
Total fixed income	25.00	
Private equity	5.00	6.25%
Private debt	5.00	4.25%
Opportunistic	<u>5.00</u>	2.15%
Total alternative investments	15.00	
Real Estate	<u>10.00</u>	3.25%
Total	<u>100.00 %</u>	

#### **G. Discount Rate**

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
\$ 23,645,165	\$ 17,658,280	\$ 12,710,167

**I. Pension Plan Fiduciary Net Position**

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

**21. Other Post-Employment Benefits (GASB 75)**

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

**A. Town OPEB Plan**

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of December 31, 2019.

**General Information about the OPEB Plan**

*Plan Description*

The Town provides post-employment healthcare benefits for retired employees through the Town's plan. The Town provides health insurance coverage through HealthTrust. The OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

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

***Benefits Provided***

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

***Plan Membership***

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	40
Active employees	<u>139</u>
Total	<u><u>179</u></u>

***Funding Policy***

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

***Actuarial Assumptions and Other Inputs***

The total OPEB liability was determined by an actuarial valuation as of January 1, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50%, average, including inflation
Discount rate	2.74%
Healthcare cost trend rates	9.00% for 2019, fluctuating 1.00%, to an ultimate rate of 5.00% as of 2023 and later years
Retirees' share of benefit-related costs	100%
Participation rate	50% of the current active employees



The discount rate was based on the Bond Buyer's 20 Bond Index at December 31, 2019.

Mortality rates were based on the RPH-2014 Total Dataset mortality table projected fully generationally using projection scale MP-2019.

**Discount Rate**

The discount rate used to measure the total OPEB liability was 2.74%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

**Total OPEB Liability**

The Town's total OPEB liability of \$1,442,571 was measured as of December 31, 2019 and was determined by an actuarial valuation as of January 1, 2019.

**Changes in the Total OPEB Liability**

The following summarizes the changes to the total OPEB liability for the past year:

	<u>Total OPEB Liability</u>
Balances, beginning of year	\$ 2,223,303
Changes for the year:	
Service cost	65,154
Interest	52,648
Differences between expected and actual experience	(655,687)
Changes in assumptions or other inputs	(159,048)
Benefit payments	<u>(83,799)</u>
Net Changes	<u>(780,732)</u>
Balances, end of year	<u>\$ 1,442,571</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 4.10% in 2018 to 2.74% in 2019. Differences between expected and actual experience resulted in retirees waiving coverage.

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

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

<u>1%</u> <u>Decrease</u>	Current Discount <u>Rate</u>	<u>1%</u> <u>Increase</u>
\$ 1,564,801	\$ 1,442,571	\$ 1,331,706

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

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

<u>1%</u> <u>Decrease</u>	Current Healthcare Cost Trend <u>Rates</u>	<u>1%</u> <u>Increase</u>
\$ 1,297,712	\$ 1,442,571	\$ 1,613,635

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

For the year ended December 31, 2019, the Town recognized an OPEB expense of \$11,863. At December 31, 2019, the Town reported deferred outflows and (inflows) of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Differences between expected and actual experience	\$ -	\$ (584,183)
Changes of assumptions	<u>-</u>	<u>(232,103)</u>
Total	<u>\$ -</u>	<u>\$ (816,286)</u>

Amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended:</u>	
2020	\$ (105,939)
2021	(105,939)
2022	(105,939)
2023	(105,939)
2024	(105,939)
Thereafter	<u>(286,591)</u>
Total	<u>\$ (816,286)</u>

***B. New Hampshire Retirement System Medical Subsidy Plan Description***

***General Information about the OPEB Plan***

***Plan Description***

In addition to the OPEB plan discussed in Note 21 A , the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

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

***Benefits Provided***

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

for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

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

***Contributions***

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The Town contributed 0.29% of gross payroll for Group I employees and 3.66% of gross payroll for Group II fire and police department members, respectively. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

***Actuarial Assumptions and Other Inputs***

The Town's proportionate share of the NHRS Medical Subsidy as of December 31, 2019 is based upon an actuarial valuation performed as of June 30, 2018 (rolled forward to June 30, 2019) using a measurement date of June 30, 2019. The actuarial valuation used the following actuarial assumptions:

Price inflation	2.50%
Wage inflation	3.25%
Salary increases	5.60%
Investment rate of return	7.25%
Discount rate	7.25%

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent experience study, which was for the period July 1, 2010 – June 30, 2015.

***Net OPEB Liability, Expense, and Deferred Outflows and Inflows***

The Town's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2019 was \$1,700,896, representing 0.387968260%.

For the year ended December 31, 2019, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$213,701. At December 31, 2019, the Town reported deferred outflows and (inflows) of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Differences between expected and actual experience	\$ -	\$ (2,959)
Net difference between projected and actual earnings on OPEB plan investments	-	(1,911)
Changes in proportion and differences between contributions and proportionate share of contributions	-	(2,083)
Contributions subsequent to the measurement date	<u>84,554</u>	<u>-</u>
Total	<u>\$ 84,554</u>	<u>\$ (6,953)</u>

The \$84,554 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending December 31, 2020.

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

<u>Fiscal Year Ended:</u>	
2020	\$ (6,310)
2021	(1,268)
2022	132
2023	493
Total	\$ <u>(6,953)</u>

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

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

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 1,844,880	\$ 1,700,896	\$ 1,575,783

***Healthcare Cost Trend Rate***

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

***C. Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and (Inflows)***

The following consolidates the Town's total OPEB liability and related deferred outflows/inflows, and the Town's proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/(inflows) at December 31, 2019:

	<u>Total/Net OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred (Inflows) of Resources</u>	<u>Total OPEB Expense</u>
Town OPEB Plan	\$ 1,442,571	\$ -	\$ (816,286)	\$ 11,863
Proportionate share of NHRS Medical Subsidy Plan	<u>1,700,896</u>	<u>84,554</u>	<u>(6,953)</u>	<u>213,701</u>
Total	\$ <u>3,143,467</u>	\$ <u>84,554</u>	\$ <u>(823,239)</u>	\$ <u>225,564</u>

## 22. Subsequent Events

### **COVID-19**

The COVID-19 outbreak in the United States and across the globe has resulted in economic uncertainties. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, special acts or legislation by the state or federal government, and the impact on our taxpayers, customers, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

## 23. Commitments and Contingencies

Outstanding Legal Issues – On an ongoing basis, there are typically pending legal issues in which the Town is involved. The Town’s management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

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

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

Encumbrances – At year-end, the Town’s general fund has \$229,554 in encumbrances that will be honored in the next fiscal year.

## 24. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 84, *Fiduciary Activities*, effective for the Town beginning with its fiscal year ending December 31, 2020. This statement establishes guidance on how to address the categorization of fiduciary activities for financial reporting and how fiduciary activities are to be reported, and may require reclassification of certain funds.



The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, effective for the Town beginning with its fiscal year ending December 31, 2021. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements.

**TOWN OF EXETER, NEW HAMPSHIRE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PROPORTIONATE SHARE**  
**OF THE NET PENSION LIABILITY (GASB 68)**

DECEMBER 31, 2019  
(Unaudited)

**New Hampshire Retirement System**

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Percentage Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2019	June 30, 2019	0.36698977%	\$ 17,658,280	\$ 8,805,563	200.536%	65.59%
December 31, 2018	June 30, 2018	0.36670289%	\$ 17,657,486	\$ 8,465,025	208.593%	64.73%
December 31, 2017	June 30, 2017	0.38399360%	\$ 18,884,778	\$ 8,359,889	225.897%	62.66%
December 31, 2016	June 30, 2016	0.39354241%	\$ 20,926,994	\$ 8,155,765	256.591%	58.30%
December 31, 2015	June 30, 2015	0.38240135%	\$ 15,148,933	\$ 7,948,396	190.591%	65.47%

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

See Independent Auditors' Report.

**TOWN OF EXETER, NEW HAMPSHIRE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)**

**DECEMBER 31, 2019**  
**(Unaudited)**

**New Hampshire Retirement System**

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	June 30, 2019	\$ 1,600,357	\$ 1,600,357	\$ -	\$ 8,961,017	17.86%
December 31, 2018	June 30, 2018	\$ 1,580,159	\$ 1,580,159	\$ -	\$ 8,681,910	18.20%
December 31, 2017	June 30, 2017	\$ 1,456,964	\$ 1,456,964	\$ -	\$ 8,359,889	17.43%
December 31, 2016	June 30, 2016	\$ 1,408,838	\$ 1,408,838	\$ -	\$ 8,155,765	17.27%
December 31, 2015	June 30, 2015	\$ 1,486,987	\$ 1,486,987	\$ -	\$ 7,948,396	18.71%

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

See Independent Auditors' Report.

**TOWN OF EXETER, NEW HAMPSHIRE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULES OF PROPORTIONATE SHARE AND CONTRIBUTIONS**  
**OF THE NET OPEB LIABILITY (GASB 75)**

DECEMBER 31, 2019  
(Unaudited)

**Schedule of Proportionate Share**

**New Hampshire Retirement System Medical Subsidy**

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
December 31, 2019	June 30, 2019	0.387968260%	\$1,700,896	\$ 8,805,563	19.32%	7.75%
December 31, 2018	June 30, 2018	0.392248070%	\$1,795,891	\$ 8,465,025	21.22%	7.53%

**Schedule of Contributions**

**New Hampshire Retirement System Medical Subsidy**

<u>Fiscal Year</u>	<u>Valuation Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions Relative to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
December 31, 2019	June 30, 2019	\$169,567	\$169,567	\$ -	\$ 8,961,017	1.89%
December 31, 2018	June 30, 2018	\$176,720	\$176,720	\$ -	\$ 8,681,910	2.04%

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

See Independent Auditors' Report.

**TOWN OF EXETER, NEW HAMPSHIRE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**OTHER POST-EMPLOYMENT BENEFITS (OPEB)**  
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY (GASB 75)**

(Unaudited)

**Town of Exeter OPEB Plan\***

	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>		
Service cost	\$ 65,154	\$ 97,061
Interest on unfunded liability - time value of \$	52,648	80,121
Differences between expected and actual experience	(655,687)	-
Changes of assumptions	(159,048)	(124,580)
Benefit payments, including refunds of member contributions	<u>(83,799)</u>	<u>(121,638)</u>
Net change in total OPEB liability	(780,732)	(69,036)
Total OPEB liability - beginning	<u>2,223,303</u>	<u>2,292,339</u>
Total OPEB liability - ending	<u>\$ 1,442,571</u>	<u>\$ 2,223,303</u>

\*Does not include New Hampshire Retirement System Medical Subsidy.

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

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

See Independent Auditors' Report.

## COVID 19 Updates

NH Department of Health and Human Services  
129 Pleasant Street - State Office Park South  
Concord, NH 03301



**PRESS RELEASE**  
**FOR IMMEDIATE RELEASE**  
**November 5, 2020**

**CONTACT**  
**State Joint Information Center**  
**603-223-6169**  
**[jic@dos.nh.gov](mailto:jic@dos.nh.gov)**

## **NH DHHS COVID-19 Update – November 5, 2020**

**Concord, NH** – The New Hampshire Department of Health and Human Services (DHHS) has issued the following update on the new coronavirus, COVID-19.

On Thursday, November 5, 2020, DHHS announced 252 new positive test results for COVID-19, for a daily PCR test positivity rate of 1.8%. Today's results include 204 people who tested positive by PCR test and 48 who tested positive by antigen test. There are now 1,546 current COVID-19 cases diagnosed in New Hampshire.

Several cases are still under investigation. Additional information from ongoing investigations will be incorporated into future COVID-19 updates. Of those with complete information, there are thirty-five individuals under the age of 18 and the rest are adults with 53% being female and 47% being male. The new cases reside in Rockingham (65), Hillsborough County other than Manchester and Nashua (33), Strafford (32), Merrimack (21), Coos (18), Belknap (7), Carroll (7), Grafton (6), Cheshire (5), and Sullivan (4) counties, and in the cities of Manchester (21) and Nashua (20). The county of residence is being determined for thirteen new cases.

One new hospitalized case was reported. There are currently 44 individuals hospitalized with COVID-19. This census may include out of state residents hospitalized in NH and/or individuals readmitted to the hospital, therefore increases in the daily hospital census may not always equal the number of new hospitalizations reported in a given day. Community-based transmission continues to occur in the State and has been identified in all counties. Of those with complete risk information, most of the cases have either had close contact with a person with a confirmed COVID-19 diagnosis or are associated with an outbreak setting.

DHHS has also announced two additional deaths related to COVID-19. We offer our sympathies to the family and friends.

- 1 female resident of Hillsborough County, younger than 60 years of age
- 1 male resident of Hillsborough County, 60 years of age and older

In New Hampshire since the start of the pandemic, there have been a total of 11,808 cases of COVID-19 diagnosed with 788 (7%) of those having been hospitalized.

### **Current Situation in New Hampshire**

**New Hampshire 2019 Novel Coronavirus (COVID-19) Summary Report**  
**(data updated November 5, 2020, 9:00 AM)**

NH Persons with COVID-19:

11,808



Recovered	9,776 (83%)
Deaths Attributed to COVID-19	486 (4%)
Total Current COVID-19 Cases	1,546
Persons Who Have Been Hospitalized for COVID-19	788 (7%)
Current Hospitalizations	44
Total Persons Tested at Selected Laboratories, Polymerase Chain Reaction (PCR):	356,358
Total Persons Tested at Selected Laboratories, Antibody Laboratory Tests:	32,326
Persons with Specimens Submitted to NH PHL	52,911
Persons with Test Pending at NH PHL:	167
Persons Being Monitored in NH (approximate point in time)	4,875

Includes specimens positive at any laboratory and those confirmed by CDC confirmatory testing.

Includes specimens tested at the NH Public Health Laboratories (PHL), LabCorp, Quest, Dartmouth-Hitchcock Medical Center, Mako, certain hospital laboratories, the University of New Hampshire and their contracted laboratory, and those sent to CDC prior to NH PHL testing capacity.

Includes specimens received and awaiting testing at NH PHL. Does not include tests pending at commercial laboratories.

### New Hampshire Institutions Associated with COVID-19 Outbreak (as of 11/5/2020)

Current COVID-19 Outbreaks	Resident Cases	Staff Cases	Under Investigation	Deaths
Bedford Hills Center	61	20	0	19
Mount Prospect Academy Plymouth	9	11	0	0
Pine Rock Manor Warner	48	14	0	5
St. Anne's Rehabilitation and Nursing Center Dover	8	7	0	0
St. Teresa Rehabilitation and Nursing Center Manchester	32	14	0	7
Woodlawn Care Center Newport	8	3	0	0

Closed COVID-19 Outbreaks	Resident Cases	Staff Cases	Deaths
All American Assisted Living Londonderry (6/9/2020)	15	16	2
Aurora Assisted Living Derry (6/6/2020)	38	17	10
Bedford Falls (6/6/2020)	40	21	11
Bedford Hills Center Genesis (7/16/2020)	37	25	7
Bedford Nursing and Rehabilitation Center (7/7/2020)	62	28	17
Bellamy Fields Dover (5/16/2020)	35	13	10
Birch Hill (7/30/2020)	40	29	14
Clipper Harbor Genesis Portsmouth (5/29/2020)	0	8	0
Community Bridges Belmont (6/9/2020)	2	7	0
Community Resources for Justice Transitional Housing Manchester (5/18/2020)	16	4	0
Courville Manchester (6/30/2020)	15	14	6
Crestwood Center Milford (6/30/2020)	54	28	15
Crotched Mountain (4/20/2020)	3	12	1
Easterseals - Manchester (5/16/2020)	45	70	0
Evergreen Place Manchester (9/3/2020)	27	16	7
Greenbriar (8/21/2020)	124	34	28
Greystone Farm at Salem (6/16/2020)	9	3	0

Hackett Hill Genesis Manchester (6/5/2020)	56	16	16
Hanover Hill Manchester (5/26/2020)	79	60	25
Hillsborough County Nursing Home (7/27/2020)	154	55	39
Holy Cross Manchester (7/15/2020)	19	18	1
Huntington Nashua (5/8/2020)	23	19	7
Institute for Professional Practice, Inc (4/21/2020)	2	6	1
Kimi Nichols Center Plaistow (6/10/2020)	3	6	0
Mt. Carmel Nursing and Rehabilitation Manchester (6/26/2020)	38	16	5
Mountain Ridge Genesis Franklin (6/18/2020)	49	2	9
Mountain View Community Ossipee (10/7/2020)	8	4	0
Pleasant Valley Derry (5/27/2020)	87	29	21
Ridgewood Genesis Bedford (6/18/2020)	64	23	23
Ridgewood Genesis Bedford (8/12/2020)	2	9	0
Rockingham County House of Corrections (9/13/2020)	11	1	0
Salemhaven (7/9/2020)	46	15	11
Salem Woods (5/18/2020)	23	26	10
Villa Crest Manchester (7/1/2020)	54	45	15
Warde Health Center Windham (10/22/2020)	3	2	0

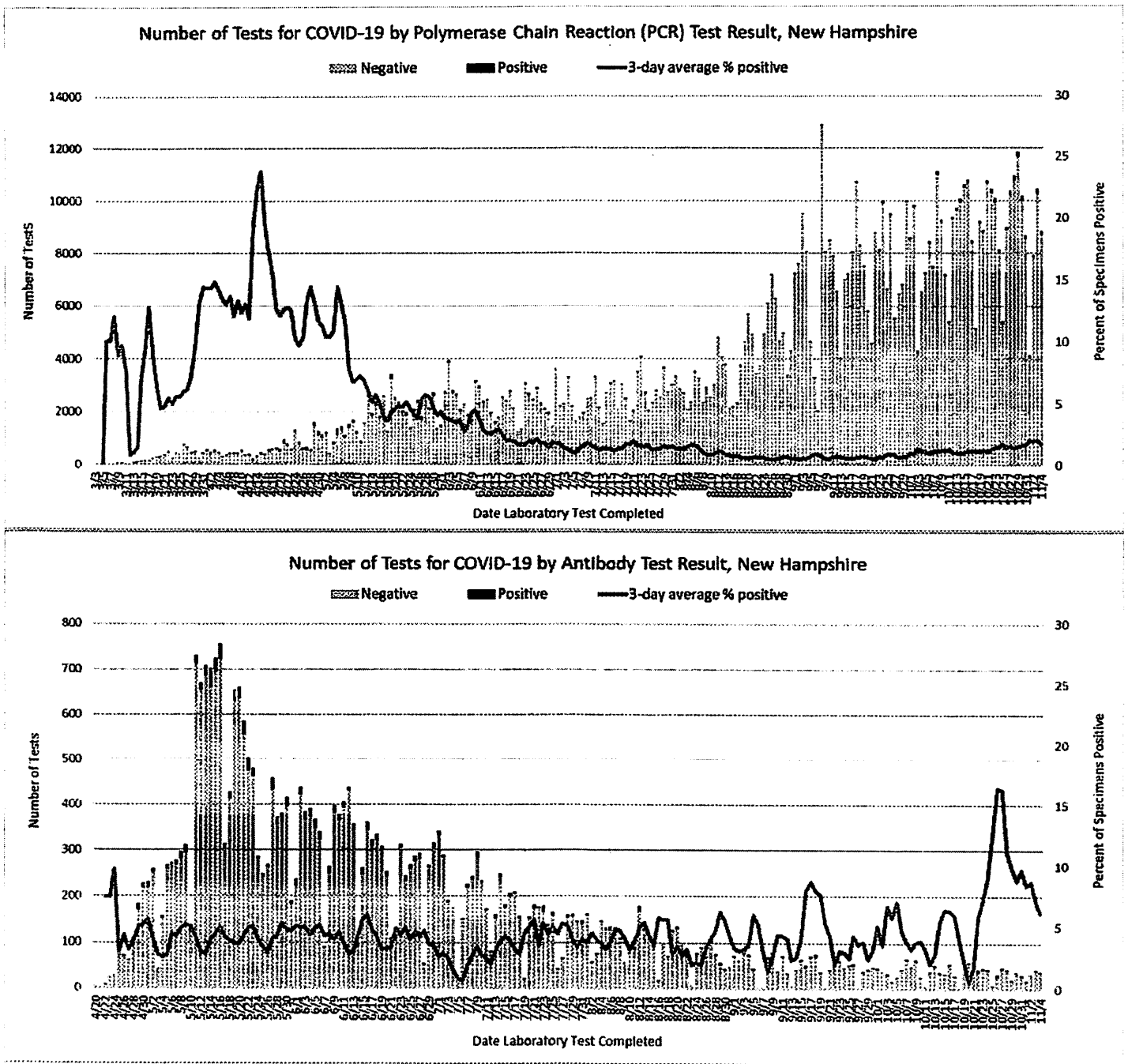
0

### Number of Tests Conducted by Date of Report to NH DHHS

Polymerase Chain Reaction (PCR) Tests								
	10/29	10/30	10/31	11/1	11/2	11/3	11/4	Daily Average
NH Public Health Laboratories	915	673	579	1,113	264	466	794	686
LabCorp	1,179	1,677	1,141	749	396	1,874	729	1,106
Quest Diagnostics	1,527	2,003	1,184	1,413	2,138	2,165	1,184	1,659
Mako Medical	18	68	143	24	13	21	145	62
Dartmouth-Hitchcock Medical Center	908	649	420	178	226	719	690	541
Other NH Hospital Laboratory	450	387	244	269	473	511	351	384
Other Laboratory*	1,938	1,575	1,817	396	458	1,180	1,045	1,201
University of New Hampshire**	4,913	3,145	3,144	29	3,970	3,513	3,919	3,233
Total	11,848	10,177	8,672	4,171	7,938	10,449	8,857	8,873
Antibody Laboratory Tests								
	10/29	10/30	10/31	11/1	11/2	11/3	11/4	Daily Average
LabCorp	4	9	4	1	0	11	0	4
Quest Diagnostics	6	16	23	18	13	23	17	17
Dartmouth-Hitchcock Medical Center	5	7	2	0	6	4	11	5
Other Laboratory*	6	2	3	0	13	3	9	5
Total	21	34	32	19	32	41	37	31

\* Includes out-of-state public health laboratories, out-of-state hospital laboratories, and other commercial laboratories not listed in the above table.

\*\* Includes tests conducted at the UNH laboratory and their contracted lab Veritas.



[NH DHHS Daily Update on COVID-19 Archive](#)

For more information, please visit the DHHS COVID-19 webpage at <https://www.nh.gov/covid19>.

###



# EXETER PARKS & RECREATION

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## TOWN OF EXETER MEMORANDUM

TO: Russ Dean, Town Manager

CC: Melissa Roy, Assistant Director  
David Tovey, Recreation Coordinator  
James Murray, Health Officer

FROM: Greg Bisson, Director of Parks and Recreation

RE: Exeter Parks and Recreation 2021 Winter Basketball

DATE: 11/09/2020

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As requested, we are providing details for each individual Winter 2021 program.

### **Youth Basketball (Grade 1-2 Coed)**

Location: Main Street School, Gym

Day(s): Monday - Friday

Time: 6:00 PM - 7:30 PM

Dates: January 18 - February 19, 2020 (5 weeks)

Team Size: Max 12 players (2-3 coaches)

#### **Arrival**

Players will enter the side parking lot adjacent to Main Street School and head towards the back of the school (gym entrance) where they will be greeted by one of their coaches for a health screening. Teams may not arrive more than 10 minutes before their allotted program time. All players and coaches will be required to wear masks the entire time indoors. Coaches will use a google form to record all health screening questions for their team. Health screenings will be completed for all staff, athletes, and volunteers. Health screenings will include a series of yes or no questions. Any person with symptoms, reports they have been in contact with someone suspected or confirmed to have had COVID-19 in the past 14 days, or reports travel risk factors will not be allowed into the program area. \*Please see our health screening questions and responses at the bottom of this document.

Upon arrival the team's second coach will be on the court supervising warm ups. Due to limited space, parents will not be allowed to stay to watch the program.

#### **Gym Supervisor**

A dedicated staff member will be present at each location to monitor all teams, help with sanitation of equipment, and distribute first aid supplies to coaches when needed. Parks and Recreation staff will assist, when needed, to verify policies and procedures are being followed.

**Coaches' Training**

Coaches will attend a coaches' meeting to review program expectations, rules, and format for the 2021 season. Attendance sheets will be used to confirm the acknowledgment of training. If a coach cannot make this meeting, an in-person or virtual call will be completed. Training and education will be provided regarding hand hygiene, sanitation, illness policies, and safe practices. Staff and coaches will be required to report any symptoms of COVID-19 of themselves or their athletes to EPRD staff. Coaches will be required to wear a face mask at all times. Hand sanitizer will be provided to coaches, staff and participants. Coaches must complete a health screening within an hour of their designated practice session.

Coaches will send out a welcome email to each player/family when they receive their roster. Before the first game Exeter Parks and Recreation will send an email to all families detailing all safety policies and procedures.

Families must read and sign the EPRD Youth Sports Waiver, SAU 16 Waiver, and Parent Handbook before participating in any sports event.

**Program Format**

Teams (no more than 12 players) will have a court to themselves. There will only be one team allowed to use the gym per night. Only students from SAU 16 will be allowed to participate in the 2021 basketball program. Unlike other seasons, teams will only meet one day per week with intrasquad practices and scrimmages. This change cuts down on possible transmission of COVID-19 if found within one team.

Each player must bring their own basketball and equipment to practice. If a player forgets theirs or cannot afford one, a sanitized ball will be provided. Any shared equipment provided by coaches, staff or volunteers will be cleaned and disinfected after use.

Sidelines will have markings to designate where players can sit (6 ft. apart from each other). No spectators will be allowed inside the building this year. Signage for social distancing and face-covering will be placed in these areas. Coaches, players and families not adhering to our policies will be asked to leave and repeated offenders will not be allowed to participate for the remainder of the season.

Adequate breaks for water will be implemented into the program format. No sharing of water bottles will be allowed and EPRD will not provide water jugs for refilling of bottles. Athletes and coaches must bring their own, labeled, water bottle.

**Isolation Area**

There will be a designated area at Main Street School for any athlete, coach, staff, or volunteer who begins to display symptoms during a practice. This area will be communicated to all coaches, parents, staff, volunteers, and athletes and will be located at a safe distance from any person participating in the program. This area will be cleaned and disinfected after someone with symptoms leaves.

## **Youth Basketball (Grades 3rd - 8th Boys & Girls)**

**Location:** Lincoln Street School & Main Street School

**Day(s):** Monday - Friday

**Time:** 6:00 PM - 7:30 PM

**Dates:** January 18 - February 19, 2020 (5 weeks)

**Team Size:** Max 14 players 2-3 coaches

### **Arrival**

Players will enter the side parking lots adjacent to Main Street School & Lincoln Street School and head towards the back of the schools (gym entrance) where they will be greeted by one of their coaches for a health screening. Teams may not arrive more than 10 minutes before their allotted program time. All players and coaches will be required to wear masks the entire time indoors. Coaches will use a google form to record all health screening questions for their team. Health screenings will be completed for all staff, athletes, and volunteers. Health screenings will include a series of yes or no questions. Any person with symptoms, reports they have been in contact with someone suspected or confirmed to have had COVID-19 in the past 14 days, or reports travel risk factors will not be allowed into the program area. \*Please see our health screening questions and responses at the bottom of this document.

Upon arrival the team's second coach will be on the court supervising warm ups. Due to limited space, parents will not be allowed to stay to watch the program.

### **Gym Supervisor**

A dedicated staff member will be present at each location to monitor all teams, help with sanitation of equipment, and distribute first aid supplies to coaches when needed. Parks and Recreation staff will assist, when needed, to verify policies and procedures are being followed.

### **Coaches' Training**

Coaches will attend a coaches' meeting to review program expectations, rules, and format for the 2021 season. Attendance sheets will be used to confirm the acknowledgment of training. If a coach cannot make this meeting, an in-person or virtual call will be completed. Training and education will be provided regarding hand hygiene, sanitation, illness policies, and safe practices. Staff and coaches will be required to report any symptoms of COVID-19 of themselves or their athletes to EPRD staff. Coaches will be required to wear a face mask at all times. Hand sanitizer will be provided to coaches, staff and participants. Coaches must complete a health screening within an hour of their designated practice session.

Coaches will send out a welcome email to each player/family when they receive their roster. Before the first game Exeter Parks and Recreation will send an email to all families detailing all safety policies and procedures.

Families must read and sign the EPRD Youth Sports Waiver, SAU 16 Waiver, and Parent Handbook before participating in any sports event.

### **Program Format**

Teams (no more than 14 players) will have a half court to themselves. A second team, that arrives 20-30 minutes after the 1st team, will have the second half of the court with a partition separating the two teams. Only students from SAU 16 will be allowed to participate in the 2021 basketball program. Unlike other



seasons, teams will only meet one day per week with intrasquad practices and scrimmages. This cuts down on possible transmission of COVID-19 if found within one team.

Each player must bring their own basketball and equipment to practice. If a player forgets theirs or cannot afford one, a sanitized ball will be provided. Any shared equipment provided by coaches, staff or volunteers will be cleaned and disinfected after use.

Sidelines will have markings to designate where players can sit (6 ft. apart from each other). No spectators will be allowed inside the building this year. Signage for social distancing and face-covering will be placed in these areas. Coaches, players and families not adhering to our policies will be asked to leave and repeated offenders will not be allowed to participate for the remainder of the season.

Adequate breaks for water will be implemented into the program format. No sharing of water bottles will be allowed and EPRD will not provide water jugs for refilling of bottles. Athletes and coaches must bring their own, labeled, water bottle.

#### **Isolation Area**

There will be a designated area at Main Street School for any athlete, coach, staff, or volunteer who begins to display symptoms during a practice. This area will be communicated to all coaches, parents, staff, volunteers, and athletes and will be located at a safe distance from any person participating in the program. This area will be cleaned and disinfected after someone with symptoms leaves.

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## **Men's Basketball Pick Up**

After consulting several Parks and Recreation agencies throughout the state, it was determined no Parks and Recreation Department is offering adult basketball at this time. We recommend not offering Men's basketball at this time and would like to reconsider this program in March.

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The Department would schedule gym time beyond the regularly scheduled season to allow flexibility if a team needs to quarantine. We would like to offer consecutive sessions from March 15th-April 16th.

**James Murray, Health Officer, has reviewed and approved the plans to present to the Select Board.**

Respectfully Yours,

Greg Bisson

Director Exeter Parks and Recreation



## HEALTH SCREENING QUESTIONS

Our screening process includes the following health questions. Following these questions, you will find our responses, which have been approved by the Town of Exeter Health Officer, in the event a participant answers, 'Yes.'

### **1. Have You/Your Child Been In Close Contact With A Confirmed Case Of Covid-19?**

If yes, our response is:

- a. Symptomatic persons should be instructed to contact their healthcare provider to be tested for COVID-19 and self-isolate at home following the instructions below. [Stay at home at least ten days have passed since your symptoms first appeared AND at least 72 hours have passed since recovery (resolution of fever without the use of fever-reducing medications and improvement in respiratory symptoms)]
- b. Asymptomatic persons reporting close contact with someone suspected or confirmed with COVID-19, or who report one of the traveled-related risk factors should:
  1. Stay home until 14 days after your last exposure
  2. Check your temperature twice a day and watch for symptoms of COVID-19
  3. If possible, stay away from people who are at higher risk for getting very sick from COVID-19. A medical provider should evaluate\* Athletes and staff prior to returning and obtain a physician's note saying they are safe to return to the activity.

### **2. Have You/Your Child Recorded A Temperature Of 100.4 Degree Or Higher?**

If the participant answers yes, our response is:

Instruct the participant to leave the premises immediately. Symptomatic persons should be instructed to contact their healthcare provider to be tested for COVID-19 and self-isolate at home following the instructions below. Symptomatic persons should be instructed to contact their healthcare provider to be tested for COVID-19 and self-isolate at home following the instructions below. [Stay at home at least ten days since your symptoms first appeared AND at least 72 hours have passed since recovery (resolution of fever without the use of fever-reducing medications and improvement in respiratory symptoms)]

### **3. Are You/Is Your Child Experiencing Any Respiratory Symptoms Including A Runny Nose, Sore Throat, Cough, Or Shortness Of Breath?**

If a participant answers yes, our response is:

Instruct the participant to leave the premises immediately. Symptomatic persons should be instructed to contact their healthcare provider to be tested for COVID-19 and self-isolate at home following the instructions below. [Stay at home at least ten days since your symptoms first appeared AND at least 72 hours have passed since recovery (resolution of fever without the use of fever-reducing medications and improvement in respiratory symptoms)]

### **4. Have You/Your Child Traveled In The Last 14 Days Either: Internationally (Outside The U.S.), By Cruise Ship, Or Domestically (Within The U.S.) Outside Of Nh, Vt, Or Me On Public Transportation (E.G., Bus, Train, Plane, Etc.)**

If a participant answers yes, our response is:

1. Stay home until 14 days have passed since your return to NH.
2. Check your temperature twice a day and watch for symptoms of COVID-19
3. If possible, stay away from people who are at higher risk for getting very sick from COVID-19.

**Tax Abatements, Veterans Credits & Exemptions**

## Permits And Approvals

# Memorandum

**TO:** Janet Whitten  
Deputy Assessor  
Town of Exeter

**FROM:** Scott P. Marsh, CNHA  
Municipal Resources  
Contracted Assessor's Agents

**DATE:** October 27, 2020

**RE:** DRA Sales Ratio Survey

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I have completed a review of the information for the sale ratio survey and believe the information to be submitted is accurate. A printed spreadsheet listing of the data that was entered has been provided for the Select Board to review. Please note that a certification form also needs to be filled out and signed by the Board, indicating that the data provided to the DRA is complete and accurate to the best of their knowledge. If during review an error is detected, please let me know.

A draft analysis of the sales data was performed. Overall, the town's assessment to sale price median ratio is expected to be about 88.9% for the 2020-tax year, which is roughly a 6% change from last year's ratio of 94.5% and is what was expected given the current real estate market. The 356 valid sales show a COD of 10.9 with the PRD at 1.01.

The above listed figures are expected to be similar (although not exact as DRA may exclude or include different sales) to the DRA's analysis when it is completed in late fall 2020 or early spring 2021.

The above statistical indications meet current Assessment Review Guidelines.

If there are any questions, please feel free to contact me at your convenience.

EXETER 2020 EQ DATA SALE LIST 10-26-20 (1).xlsx

Vemo	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
1	10/1/2019	0.26	83 COURT ST	083-082-0000	\$1,050,000	\$788,100	\$788,100	75%	11	0	0	
2	10/1/2019	0.27	20 COLCORD POND DR	055-018-0000	\$87,500	\$185,000	\$183,500	211%	17	0	0	37 Financial Entity as Grantor/Grantee
3	10/1/2019	0.00	4 STERLING HILL LN #445	068-006-0445	\$336,000	\$318,000	\$291,200	95%	14	0	0	
4	10/1/2019	0.00	3 MINUTEMAN LN	080-006-0043	\$305,000	\$277,800	\$276,600	91%	14	0	0	
5	10/1/2019	0.00	50 BROOKSIDE DR #D3	054-004-0027	\$199,900	\$168,900	\$153,900	84%	14	0	0	
7	10/2/2019	0.21	10 WYNDBROOK CIR	087-003-0060	\$480,000	\$460,700	\$458,500	96%	11	0	0	
9	10/3/2019	0.00	1 BROOKSIDE DR #2	063-102-0002	\$125,000	\$109,400	\$109,400	88%	14	0	0	
12	10/7/2019	0.00	61 ACADIA LN #406	069-003-0406	\$369,900	\$346,500	\$346,500	94%	14	0	0	
13	10/7/2019	0.00	10C E&H COOPERATIVE PK	087-008-C-10	\$58,000	\$52,200	\$52,200	90%	18	0	0	
15	10/8/2019	0.00	30 ACADIA LN	069-003-0006	\$404,800	\$393,000	\$386,000	97%	14	0	0	
16	10/9/2019	0.20	4 SCAMMON LN	081-003-0000	\$191,000	\$261,900	\$261,900	137%	11	0	0	27 Less than 100% Interest Transferred
17	10/9/2019	0.00	28 SUMAC ST	095-064-0362	\$33,000	\$25,500	\$26,200	77%	18	0	0	
18	10/9/2019	0.30	5 PLEASANTVIEW DR	085-079-0000	\$407,000	\$344,800	\$344,000	85%	11	0	0	
20	10/9/2019	0.00	75 HIGH ST #GA2	071-098-0006	\$162,000	\$163,800	\$164,600	101%	14	0	0	
21	10/9/2019	0.00	51 HILTON AVE	095-064-0295	\$19,000	\$22,800	\$22,800	120%	18	0	0	
22	10/9/2019	0.41	20 HAVEN LN	065-032-0000	\$320,000	\$294,600	\$280,300	92%	11	0	0	
23	10/10/2019	0.50	1 WAYSIDE DR	086-001-0000	\$175,000	\$165,400	\$165,400	95%	22	0	0	40 Business Affiliates as Grantor/Grantee
31	10/15/2019	0.11	10 HIGH ST	072-058-0000	\$550,000	\$377,300	\$377,300	69%	12	0	0	
32	10/18/2019	2.00	48 WATSON RD	033-014-0000	\$446,000	\$408,600	\$408,600	92%	11	0	0	
35	10/18/2019	0.00	64 WASHINGTON ST #2	062-015-0002	\$519,000	\$409,400	\$404,900	79%	14	0	0	

EXETER 2020 EQ DATA SALE LIST 10-26-20 (1).xlsx

Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
36	10/18/2019	0.00	3 STERLING HILL LN #315	068-006-0315	\$325,000	\$286,700	\$280,700	88%	14	0	0	
37	10/22/2019	1.16	8 NATHANIEL WAY	088-001-0006	\$300,000	\$371,100	\$371,100	124%	11	0	0	35 Government Agency as Grantor/Grantee
38	10/22/2019	0.00	2 BROOKSIDE DR #11	063-102-0023	\$137,000	\$112,800	\$112,300	82%	14	0	0	
39	10/22/2019	0.46	19 FOLSOM ST	084-012-0000	\$435,000	\$382,600	\$382,600	88%	11	0	0	
43	10/25/2019	4.84	72 DRINKWATER RD	106-004-0000	\$378,000	\$629,300	\$645,100	166%	11	0	0	35 Government Agency as Grantor/Grantee
45	10/29/2019	0.10	14 SANBORN ST	073-096-0000	\$185,000	\$235,300	\$219,200	127%	11	0	0	15 Improvements +/- Incomplete at Assmt date
46	10/30/2019	0.40	1 CRESTVIEW DR	074-101-0000	\$365,000	\$327,200	\$327,200	90%	11	0	0	
47	10/30/2019	1.27	140 BRENTWOOD RD	060-020-0000	\$199,900	\$224,300	\$223,300	112%	17	0	0	
49	10/31/2019	0.00	30 CHARTER ST #15	073-053-0015	\$220,000	\$224,300	\$224,300	102%	14	0	0	
52	10/31/2019	0.00	4 MORTON ST	095-064-0136	\$45,000	\$35,200	\$35,200	78%	18	0	0	
53	10/31/2019	0.70	KINGS WAY AVE	055-056-0005	\$4,500,000	\$2,542,300	\$2,542,300	56%	33	0	0	20 Multi-Parcel Conveyance (MPC) - Properties cannot (likely not) be
54	10/31/2019	6.14	4 COMMERCE WAY	048-004-0000	\$2,495,000	\$1,134,400	\$1,134,400	45%	57	0	0	
56	10/31/2019	0.17	204-206 FRONT ST	074-013-0000	\$338,000	\$363,100	\$344,800	107%	12	0	0	
57	10/31/2019	2.04	20 ASHBROOK RD	090-031-0000	\$541,000	\$484,700	\$441,500	90%	11	0	0	
58	10/31/2019	0.46	15 CRAWFORD AVE	094-012-0000	\$390,000	\$342,900	\$341,700	88%	11	0	0	
59	11/1/2019	0.37	16 DRINKWATER RD	085-084-0000	\$385,000	\$381,700	\$377,000	99%	11	0	0	
60	11/1/2019	0.00	1D E&H COOPERATIVE PK	087-008-D-01	\$109,900	\$78,800	\$28,200	72%	18	0	0	
61	11/1/2019	0.00	103 ROBINHOOD DR	104-079-0103	\$150,000	\$120,000	\$116,300	80%	18	0	0	
62	11/1/2019	0.23	5 SQUIRE WAY	095-079-0008	\$455,000	\$390,800	\$390,800	86%	11	0	0	
63	11/1/2019	0.25	4 LITTLE PINE LN	086-069-0000	\$423,000	\$354,600	\$351,000	84%	11	0	0	

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Vemo	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
64	11/1/2019	0.50	22 1/2 HAMPTON FALLS RD	086-023-0001	\$450,000	\$413,400	\$413,400	92%	11	0	0	
66	11/4/2019	0.00	20 FIRST ST PINECREST PK	087-014-020A	\$37,000	\$33,100	\$31,700	89%	18	0	0	
67	11/4/2019	0.18	6 WESTSIDE DR	074-057-0000	\$265,000	\$253,100	\$253,100	96%	11	0	0	
69	11/4/2019	0.00	7 WILLEY CREEK RD #107	047-008-0107	\$462,200	\$448,500	\$0	97%	14	0	0	
71	11/5/2019	0.00	8 STERLING HILL LN #816	068-006-0816	\$449,000	\$406,900	\$405,100	91%	14	0	0	
73	11/5/2019	0.00	17 SECOND ST PINECREST PK	087-014-017B	\$90,000	\$84,100	\$81,300	93%	18	0	0	
74	11/6/2019	0.00	33B WASHINGTON ST	073-121-0002	\$210,000	\$161,300	\$161,300	77%	14	0	0	
75	11/7/2019	0.00	7 WILLEY CREEK RD #203	047-008-0203	\$423,200	\$400,400	\$0	95%	14	0	0	
77	11/12/2019	0.00	7 WILLEY CREEK RD #208	047-008-0208	\$457,900	\$441,300	\$0	96%	14	0	0	
81	11/18/2019	1.00	29 BELL AVE	083-040-0000	\$315,000	\$305,000	\$305,000	97%	11	0	0	
83	11/19/2019	0.00	7 WILLEY CREEK RD #408	047-008-0408	\$486,500	\$462,100	\$0	95%	14	0	0	
85	11/20/2019	0.72	11 CARRIAGE DR	091-006-0000	\$435,000	\$396,300	\$395,200	91%	11	0	0	
91	11/22/2019	0.00	7 WILLEY CREEK RD #407	047-008-0407	\$489,100	\$462,100	\$0	94%	14	0	0	
92	11/22/2019	1.32	89 FRONT ST	073-301-0000	\$2,188,900	\$1,688,800	\$1,659,000	77%	11	0	0	
93	11/25/2019	0.00	8 STERLING HILL LN #813	068-006-0813	\$450,000	\$405,100	\$405,100	90%	14	0	0	
94	11/25/2019	0.00	7 WILLEY CREEK RD #103	047-008-0103	\$390,100	\$371,300	\$0	95%	14	0	0	
95	11/25/2019	0.00	7 WILLEY CREEK RD #207	047-008-0207	\$456,000	\$441,300	\$0	97%	14	0	0	
96	11/25/2019	7.50	74 WATSON RD	026-007-0000	\$599,900	\$544,300	\$544,300	91%	11	0	0	
97	11/25/2019	0.00	52 HAYES MH PK	064-105-0052	\$29,000	\$24,900	\$23,300	86%	18	0	0	
98	11/27/2019	0.00	12 HAYES MH PK	064-105-0012	\$34,900	\$42,100	\$42,100	121%	18	0	0	



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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
99	11/27/2019	0.00	6 STERLING HILL LN #621	068-006-0621	\$172,900	\$333,300	\$333,300	193%	14	0	0	27 Less than 100% Interest Transferred
101	12/2/2019	0.29	9 GARY LN	095-091-0000	\$305,000	\$298,300	\$298,300	98%	11	0	0	
103	12/5/2019	0.00	11A CARROLL ST	073-068-0001	\$165,000	\$156,300	\$154,900	95%	14	0	0	
104	12/6/2019	0.00	7 WILLEY CREEK RD #202	047-008-0202	\$459,700	\$456,300	\$0	99%	14	0	0	
106	12/6/2019	0.92	27 CULLEN WAY	096-021-0000	\$550,000	\$479,700	\$479,700	87%	11	0	0	
107	12/6/2019	6.50	23 NEWFIELDS RD	038-007-0000	\$371,000	\$325,200	\$324,100	88%	11	0	0	
108	12/9/2019	2.56	11 CHAPMAN WAY	015-003-0006	\$480,000	\$462,600	\$462,600	96%	11	0	0	
109	12/9/2019	0.93	2 TAMARIND LN	081-067-0000	\$380,000	\$394,500	\$390,900	104%	11	0	0	
112	12/11/2019	0.29	119 COURT ST	094-027-0000	\$262,000	\$259,700	\$259,700	99%	11	0	0	
113	12/11/2019	0.00	13 LIBERTY LN	080-006-0030	\$304,900	\$271,800	\$267,100	89%	14	0	0	
114	12/11/2019	0.77	38 HAMPTON FALLS RD	091-002-0000	\$430,000	\$410,000	\$410,000	95%	11	0	0	
120	12/16/2019	0.00	27 ERNEST AVE #10	074-077-0010	\$135,000	\$106,500	\$106,000	79%	14	0	0	
121	12/16/2019	0.34	7 WESTSIDE DR	074-060-0000	\$347,500	\$337,600	\$337,600	97%	11	0	0	
122	12/16/2019	0.00	61 ACADIA LN #407	069-003-0407	\$369,900	\$346,500	\$346,500	94%	14	0	0	
123	12/16/2019	0.00	50 BROOKSIDE DR #J1	054-004-0081	\$180,000	\$153,900	\$153,900	86%	14	0	0	
125	12/17/2019	0.40	34 AUBURN ST	071-024-0000	\$300,000	\$275,500	\$269,700	92%	11	0	0	
129	12/18/2019	0.24	51 HAMPTON RD	087-015-0000	\$315,000	\$267,100	\$267,100	85%	33	0	0	
130	12/18/2019	0.66	82 PORTSMOUTH AVE	065-119-0000	\$850,000	\$898,200	\$898,200	106%	33	0	0	
132	12/19/2019	1.40	6 LANGDON AVE	070-071-0000	\$412,500	\$383,100	\$382,600	93%	11	0	0	
133	12/19/2019	0.00	1011 CAMELOT DR	104-079-1011	\$18,000	\$42,800	\$56,700	238%	18	0	0	81 Estate Sale With Fiduciary Covenants

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
134	12/19/2019	0.24	83 HAMPTON RD	089-009-0000	\$29,000	\$336,700	\$32,300	1161%	22	0	0	
136	12/20/2019	0.23	2 WINSLOW DR	095-067-0001	\$461,000	\$362,000	\$365,500	79%	11	0	0	
137	12/20/2019	0.00	7 STERLING HILL LN #722	068-006-0722	\$410,000	\$400,800	\$400,800	98%	14	0	0	
138	12/20/2019	0.27	7 GARY LN	095-092-0000	\$380,000	\$363,600	\$363,600	96%	11	0	0	
139	12/20/2019	0.00	50 BROOKSIDE DR #D3	054-004-0027	\$199,900	\$168,900	\$153,900	84%	14	0	0	
140	12/23/2019	0.00	3 SUMAC ST	095-064-0233	\$55,300	\$49,200	\$47,400	89%	18	0	0	
141	12/23/2019	2.50	12 BIRCH RD	016-002-0000	\$50,000	\$369,600	\$369,600	739%	11	0	0	
144	12/26/2019	0.00	412 FRIAR TUCK DR	104-079-0412	\$107,500	\$112,000	\$0	104%	18	0	0	
146	12/30/2019	0.00	7 WILLEY CREEK RD #307	047-008-0307	\$454,800	\$441,300	\$0	97%	14	0	0	
147	12/30/2019	0.00	19 HAMPTON RD #10	086-011-0010	\$80,900	\$109,300	\$109,300	135%	44	0	0	
149	12/30/2019	0.00	41 DONNA DR	103-013-0041	\$77,000	\$58,300	\$53,500	76%	18	0	0	
151	12/31/2019	0.00	14 CYPRESS CIR	104-070-0003	\$472,900	\$432,600	\$0	91%	14	0	0	
152	12/31/2019	1.25	5 MILLSTREAM DR	062-068-0000	\$357,900	\$358,400	\$356,100	100%	11	0	0	
153	1/2/2020	0.00	37B WASHINGTON ST	073-120-0002	\$290,000	\$302,100	\$298,500	104%	14	0	0	
154	1/3/2020	0.00	33 DONNA DR	103-013-0033	\$68,200	\$62,800	\$62,800	92%	18	0	0	
155	1/3/2020	0.18	8 ALEWIFE CT	072-173-0000	\$510,000	\$422,200	\$410,900	83%	12	0	0	
156	1/6/2020	0.00	61 ACADIA LN #309	069-003-0309	\$388,000	\$363,700	\$363,700	94%	14	0	0	
158	1/8/2020	0.00	40 DONNA DR	103-013-0040	\$90,000	\$84,700	\$83,600	94%	18	0	0	
160	1/8/2020	1.25	12 CULLEN WAY	097-012-0000	\$662,500	\$647,300	\$624,900	98%	11	0	0	
162	1/10/2020	0.00	50 BROOKSIDE DR #P3	054-004-0059	\$190,500	\$150,800	\$150,800	79%	14	0	0	

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
163	1/10/2020	0.00	50 BROOKSIDE DR #B7	054-004-0015	\$180,000	\$150,900	\$150,900	84%	14	0	0	
164	1/10/2020	0.04	56 LINCOLN ST	073-274-0000	\$247,000	\$215,700	\$206,500	87%	57	0	0	
165	1/10/2020	0.00	30 CHARTER ST #17	073-053-0017	\$260,000	\$221,200	\$222,200	85%	14	0	0	
167	1/13/2020	0.02	8 HIGH ST	072-057-0000	\$410,000	\$320,400	\$320,400	78%	11	0	0	
168	1/13/2020	0.69	9 CARRIAGE DR	091-007-0000	\$395,000	\$396,700	\$396,700	100%	11	0	0	38 Family/Relatives/Affil as Grantor/Grantee
171	1/16/2020	0.00	13 HIGH ST #2	072-065-0002	\$205,000	\$226,700	\$225,700	111%	14	0	0	
172	1/16/2020	0.00	1A HAYES MH PK	064-105-001A	\$145,000	\$94,800	\$88,100	65%	18	0	0	
175	1/17/2020	0.50	29 GARFIELD ST	073-225-0000	\$700,000	\$462,700	\$462,700	66%	33	0	0	
176	1/21/2020	0.38	3 FULLER LN	069-019-0002	\$435,000	\$444,000	\$436,300	102%	11	0	0	
177	1/21/2020	1.84	12 KINGSTON RD	081-051-0000	\$765,000	\$327,400	\$327,400	43%	33	0	0	
178	1/23/2020	0.00	6 STERLING HILL LN #618	068-006-0618	\$383,000	\$319,400	\$319,400	83%	14	0	0	
179	1/24/2020	0.00	156 FRONT ST #306	073-049-0046	\$200,100	\$161,900	\$161,900	81%	14	0	0	
181	1/24/2020	0.21	4 ASPEN WAY	064-059-0000	\$365,000	\$331,800	\$329,400	91%	11	0	0	
184	1/31/2020	0.46	7 CRAWFORD AVE	094-015-0000	\$409,000	\$363,800	\$363,800	89%	11	0	0	
185	1/31/2020	0.59	6 CAPTAINS WAY	024-022-0000	\$610,000	\$556,900	\$532,400	91%	11	0	0	
186	1/31/2020	0.00	7 WILLEY CREEK RD #308	047-008-0308	\$456,600	\$441,300	\$0	97%	14	0	0	
190	2/6/2020	0.00	7 PLUM ST	095-064-0219	\$89,900	\$59,600	\$59,600	66%	18	0	0	
192	2/7/2020	0.00	61 ACADIA LN #101	069-003-0101	\$415,500	\$380,600	\$380,600	92%	14	0	0	
193	2/7/2020	1.49	6 RINNY LN	027-012-0004	\$455,000	\$460,100	\$460,100	101%	11	0	0	
194	2/10/2020	0.34	5 WRIGHT LN	090-033-0003	\$378,000	\$338,300	\$335,400	89%	11	0	0	

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
198	2/12/2020	0.00	10 WAYLAND CIR	095-064-0045	\$88,000	\$57,700	\$56,700	66%	18	0	0	
199	2/12/2020	0.00	4 STERLING HILL LN #433	068-006-0433	\$400,000	\$339,300	\$335,300	85%	14	0	0	
200	2/13/2020	0.00	7 WILLEY CREEK RD #202	047-008-0202	\$15,000	\$456,300	\$0	3042%	14	0	0	31 Easement
201	2/14/2020	0.00	94 MAIN ST	063-013-0001	\$319,300	\$299,300	\$299,300	94%	14	0	0	
202	2/14/2020	0.00	1 STERLING HILL LN #137	068-006-0137	\$345,000	\$326,300	\$326,300	95%	14	0	0	
204	2/14/2020	0.08	12 PROSPECT ST	065-159-0000	\$358,000	\$258,600	\$258,600	72%	12	0	0	
205	2/18/2020	0.51	30 AUBURN ST	071-023-0000	\$360,000	\$341,900	\$341,900	95%	12	0	0	
208	2/18/2020	0.66	10 WOOD RIDGE LN	019-016-0014	\$544,900	\$534,700	\$531,500	98%	11	0	0	
209	2/19/2020	0.00	7 WILLEY CREEK RD #402	047-008-0402	\$475,800	\$462,100	\$0	97%	14	0	0	
212	2/24/2020	0.35	2 CLARA ST	095-037-0000	\$386,000	\$359,700	\$359,700	93%	11	0	0	
213	2/24/2020	0.00	132C ROBINHOOD DR	104-079-132C	\$45,000	\$42,000	\$42,000	93%	18	0	0	
215	2/25/2020	0.23	21 ALLEN ST	052-096-0000	\$315,000	\$245,300	\$244,300	78%	11	0	0	
217	2/26/2020	0.00	5 MORTON ST	095-064-0152	\$76,100	\$49,900	\$49,900	66%	18	0	0	
220	2/28/2020	1.50	3 RUNAWIT RD	098-030-0000	\$590,000	\$610,400	\$606,200	103%	11	0	0	
221	2/28/2020	2.05	27 PINE ST	083-063-0000	\$1,020,000	\$1,002,300	\$1,002,300	98%	11	0	0	
222	2/28/2020	0.00	8 FRANKLIN ST	072-069-0004	\$30,000	\$29,900	\$29,900	100%	44	0	0	
223	2/28/2020	0.00	1 LIBERTY LN	080-006-0024	\$285,500	\$259,600	\$259,600	91%	14	0	0	
224	3/2/2020	0.00	8 WANDA LN	095-064-0072	\$99,900	\$73,400	\$73,400	73%	18	0	0	
229	3/3/2020	0.00	61 ACADIA LN #405	069-003-0405	\$354,000	\$346,500	\$346,500	98%	14	0	0	
230	3/3/2020	0.77	11-13-15 BELL AVE	083-045-0000	\$905,000	\$754,900	\$764,100	83%	11	0	0	

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
231	3/4/2020	0.00	163 WATER ST #C4	072-017-0004	\$373,000	\$202,000	\$226,700	54%	44	0	0	
232	3/5/2020	0.00	7 WILLEY CREEK RD #301	047-008-0301	\$466,000	\$441,300	\$0	95%	14	0	0	
234	3/5/2020	0.25	6 MEADOW LN	085-035-0000	\$131,000	\$162,900	\$289,300	124%	22	0	0	35 Government Agency as Grantor/Grantee
235	3/9/2020	0.00	10 ALDER ST	095-064-0087	\$85,000	\$40,200	\$34,700	47%	18	0	0	
236	3/9/2020	0.00	15 VINCENT ST	095-064-0092	\$65,000	\$39,900	\$40,300	61%	18	0	0	
241	3/9/2020	0.34	1 ACORN WAY	089-002-0001	\$195,000	\$163,800	\$0	84%	22	0	0	
243	3/11/2020	0.16	OFF KINGSTON RD	099-015-0000	\$725,000	\$4,800	\$4,800	1%	22	0	0	19 Multi-Town Property
244	3/11/2020	0.00	6 STROUTS MH PK	096-002-0006	\$33,000	\$22,600	\$22,600	68%	18	0	0	
245	3/11/2020	0.21	29 WESTSIDE DR	081-036-0000	\$125,000	\$271,100	\$251,900	217%	11	0	0	81 Estate Sale With Fiduciary Covenants
249	3/13/2020	1.16	8 NATHANIEL WAY	088-001-0006	\$400,000	\$371,100	\$371,100	93%	11	0	0	
251	3/13/2020	0.00	50 BROOKSIDE DR #H5	054-004-0069	\$182,500	\$154,500	\$153,900	85%	14	0	0	
253	3/16/2020	0.00	308A FRIAR TUCK DR	104-079-308A	\$90,000	\$88,200	\$88,200	98%	18	0	0	
254	3/17/2020	0.00	54 HAYES MH PK	064-105-0054	\$30,000	\$26,300	\$26,300	88%	18	0	0	
255	3/17/2020	0.24	230 FRONT ST	074-021-0000	\$395,500	\$376,200	\$376,200	95%	11	0	0	
256	3/18/2020	0.00	1 STERLING HILL LN #143	068-006-0143	\$395,000	\$329,300	\$329,300	83%	14	0	0	
257	3/19/2020	0.00	61 ACADIA LN #105	069-003-0105	\$350,000	\$346,500	\$346,500	99%	14	0	0	
259	3/20/2020	0.06	11 KOSSUTH ST	073-205-0000	\$291,900	\$263,200	\$263,200	90%	11	0	0	
260	3/20/2020	0.85	6 HALF PENNY LN	021-022-0000	\$640,000	\$614,200	\$614,200	96%	11	0	0	
261	3/20/2020	0.00	34 FRANKLIN ST	072-078-0001	\$295,400	\$266,400	\$266,400	90%	14	0	0	
263	3/23/2020	1.54	7 DOWNING CT	052-086-0000	\$399,900	\$350,900	\$350,900	88%	11	0	0	

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
264	3/23/2020	1.11	2 CHAPMAN WAY	015-003-0011	\$493,000	\$459,000	\$459,000	93%	11	0	0	
266	3/24/2020	0.00	50 BROOKSIDE DR #J7	054-004-0087	\$197,000	\$153,900	\$153,900	78%	14	0	0	
268	3/26/2020	0.00	7 WILLEY CREEK RD #201	047-008-0201	\$481,600	\$441,300	\$0	92%	14	0	0	
269	3/27/2020	0.67	1 LARY LN	094-020-0000	\$305,000	\$273,600	\$273,600	90%	11	0	0	
271	3/27/2020	0.00	4 HAYES MH PK	064-105-0004	\$32,000	\$31,300	\$31,300	98%	18	0	0	
273	3/30/2020	3.25	319 EPPING RD	029-019-0000	\$610,000	\$547,600	\$220,800	90%	11	0	0	
274	3/30/2020	0.00	26 ERNEST AVE #12	074-076-0012	\$105,000	\$96,600	\$96,600	92%	14	0	0	
275	3/30/2020	0.00	61 ACADIA LN #306	069-003-0306	\$345,000	\$338,000	\$338,000	98%	14	0	0	
277	3/30/2020	0.00	38 ALDER ST	095-064-0270	\$62,000	\$59,800	\$59,800	96%	18	0	0	
279	3/30/2020	0.00	703 NOTTINGHAM DR	104-079-0703	\$75,000	\$45,600	\$35,900	61%	18	0	0	
280	3/30/2020	0.00	156 FRONT ST #316	073-049-0056	\$182,500	\$143,500	\$143,500	79%	14	0	0	
281	3/30/2020	0.00	131 COURT ST #10	094-024-0010	\$369,900	\$312,700	\$312,700	85%	14	0	0	
282	3/31/2020	0.00	156 FRONT ST #215	073-049-0034	\$180,000	\$133,700	\$133,700	74%	14	0	0	
283	3/31/2020	0.14	53 WATER ST	072-034-0000	\$450,000	\$590,100	\$590,100	131%	33	0	0	
284	4/1/2020	0.47	1A DRINKWATER RD	070-142-0001	\$575,000	\$446,200	\$446,200	78%	11	0	0	
285	4/1/2020	0.27	1 SQUIRE WAY	095-079-0010	\$470,000	\$397,500	\$397,500	85%	11	0	0	
287	4/2/2020	1.82	10 RIDGEWOOD TER	085-047-0002	\$631,000	\$630,400	\$316,000	100%	11	0	0	14 Improvements +/- (Post Assmt/Pre Sale)
288	4/2/2020	0.00	50 BROOKSIDE DR #E2	054-004-0034	\$190,000	\$153,900	\$153,900	81%	14	0	0	
289	4/3/2020	0.00	7 WILLEY CREEK RD #105	047-008-0105	\$391,400	\$371,300	\$0	95%	14	0	0	
291	4/7/2020	0.18	44-46 WINTER ST	073-163-0000	\$275,000	\$270,800	\$270,800	98%	12	0	0	

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
292	4/7/2020	0.00	61 ACADIA LN #308	069-003-0308	\$250,000	\$338,000	\$338,000	135%	14	0	0	40 Business Affiliates as Grantor/Grantee
293	4/7/2020	0.00	61 ACADIA LN #108	069-003-0108	\$250,000	\$371,200	\$371,200	148%	14	0	0	40 Business Affiliates as Grantor/Grantee
294	4/7/2020	0.00	61 ACADIA LN #304	069-003-0304	\$250,000	\$338,000	\$338,000	135%	14	0	0	40 Business Affiliates as Grantor/Grantee
295	4/8/2020	0.00	61 ACADIA LN #303	069-003-0303	\$250,000	\$329,500	\$329,500	132%	14	0	0	40 Business Affiliates as Grantor/Grantee
296	4/8/2020	0.33	71 WESTSIDE DR	074-029-0000	\$344,900	\$301,600	\$301,600	87%	11	0	0	
297	4/10/2020	0.10	189 FRONT ST	073-129-0000	\$111,200	\$387,200	\$387,200	348%	12	0	0	82 Deed Date Too Old or Incomplete
298	4/10/2020	0.00	614 CANTERBURY DR	104-079-0614	\$7,500	\$26,700	\$26,700	356%	18	0	0	
299	4/13/2020	0.33	MAGNOLIA LN	065-147-0000	\$25,000	\$14,700	\$14,700	59%	57	0	0	41 Government Related Entities: NH Housing Authority, FNMA
300	4/13/2020	2.22	8 WALTERS WAY	035-003-0004	\$642,000	\$606,200	\$598,100	94%	11	0	0	
301	4/14/2020	0.00	18 HAMPTON RD	086-004-0006	\$290,400	\$299,200	\$299,200	103%	44	0	0	
302	4/15/2020	0.00	2 LILAC ST	095-064-0158	\$89,900	\$64,800	\$61,300	72%	18	0	0	
303	4/15/2020	0.23	8 MICHAEL AVE	055-034-0000	\$60,000	\$109,100	\$109,100	182%	17	0	0	81 Estate Sale With Fiduciary Covenants
305	4/17/2020	0.58	8 WOOD RIDGE LN	019-016-0013	\$555,000	\$507,500	\$507,500	91%	11	0	0	
307	4/17/2020	0.00	34 HAYES MH PK	064-105-0034	\$70,100	\$47,600	\$47,600	68%	18	0	0	51 Foreclosure
308	4/20/2020	1.53	8 ENO DR	075-017-0020	\$516,200	\$622,700	\$622,700	121%	11	0	0	
310	4/20/2020	0.34	128 HIGH ST	071-062-0000	\$612,000	\$509,500	\$493,900	83%	11	0	0	
311	4/21/2020	0.00	20 PINE MEADOWS DR	087-018-0020	\$295,000	\$242,400	\$242,400	82%	14	0	0	
312	4/21/2020	0.47	35 HIGH ST	071-117-0000	\$775,000	\$542,400	\$542,400	70%	12	0	0	
313	4/24/2020	0.36	28 SUMMER ST	063-227-0000	\$309,900	\$263,600	\$263,600	85%	11	0	0	
314	4/24/2020	0.00	27 DOWNING CT	052-084-0008	\$265,000	\$250,700	\$250,700	95%	14	0	0	



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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
315	4/27/2020	2.67	7 GARRISON LN	061-029-0000	\$640,000	\$570,800	\$570,800	89%	11	0	0	
316	4/27/2020	1.60	33 HAMPTON RD	087-022-0000	\$315,000	\$328,300	\$328,300	104%	11	0	0	
318	4/29/2020	0.00	1 MORTON ST	095-064-0150	\$80,000	\$63,300	\$63,300	79%	18	0	0	
320	4/30/2020	0.00	7 WILLEY CREEK RD #306	047-008-0306	\$441,500	\$403,600	\$0	91%	14	0	0	
321	4/30/2020	0.23	12 BONNIE DR	065-054-0000	\$328,000	\$295,100	\$295,100	90%	11	0	0	
322	4/30/2020	0.00	41 FRONT ST #1	072-199-0001	\$305,000	\$199,500	\$199,500	65%	14	0	0	
323	5/1/2020	0.00	50 BROOKSIDE DR #D8	054-004-0032	\$205,000	\$165,200	\$165,200	81%	14	0	0	
325	5/1/2020	6.30	32 DRINKWATER RD	093-002-0000	\$450,000	\$451,400	\$451,400	100%	11	0	0	
326	5/1/2020	0.09	8 SANBORN ST	073-093-0000	\$260,000	\$255,400	\$255,400	98%	11	0	0	
327	5/1/2020	0.00	2 STERLING HILL LN #217	068-006-0217	\$395,000	\$331,500	\$331,500	84%	14	0	0	
328	5/1/2020	0.00	8 STERLING HILL LN #835	068-006-0835	\$397,500	\$363,900	\$363,900	92%	14	0	0	
336	5/8/2020	0.38	36 HAVEN LN	065-039-0000	\$313,000	\$345,100	\$345,100	110%	11	0	0	51 Foreclosure
337	5/8/2020	0.00	41 FRONT ST #3	072-199-0003	\$258,000	\$173,900	\$173,900	67%	14	0	0	
338	5/11/2020	0.28	43 WESTSIDE DR	082-039-0000	\$49,800	\$343,400	\$343,400	690%	11	0	0	27 Less than 100% Interest Transferred
340	5/13/2020	0.00	16 CHERRY ST	095-064-0112	\$52,000	\$46,100	\$46,100	89%	18	0	0	
343	5/15/2020	0.00	38 ERNEST AVE #11	074-079-0011	\$119,900	\$96,600	\$88,300	81%	14	0	0	
344	5/15/2020	0.00	10 CYPRESS CIR	104-070-0001	\$459,900	\$432,600	\$0	94%	14	0	0	
348	5/18/2020	0.06	45 WATER ST	072-035-0000	\$625,000	\$434,000	\$434,000	69%	33	0	0	
349	5/18/2020	0.00	12 FIRST ST PINECREST PK	087-014-012A	\$110,000	\$88,600	\$88,600	81%	18	0	0	
352	5/18/2020	0.00	1 WILLOW ST	095-064-0064	\$97,000	\$74,600	\$74,600	77%	18	0	0	

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
357	5/19/2020	0.00	30 CHARTER ST #20	073-053-0020	\$278,800	\$214,600	\$214,600	77%	14	0	0	
358	5/20/2020	0.23	1 BLANCHE LN	081-022-0000	\$380,000	\$484,500	\$484,500	128%	11	0	0	
359	5/20/2020	0.33	17 GILL ST	082-024-0000	\$685,000	\$575,400	\$575,400	84%	11	0	0	
362	5/21/2020	0.00	217 ROBINHOOD DR	104-079-0217	\$38,000	\$42,800	\$42,800	113%	18	0	0	51 Foreclosure
363	5/22/2020	0.32	1 PENN LN	062-094-0000	\$343,000	\$310,300	\$310,300	90%	11	0	0	
364	5/26/2020	0.00	16 SECOND ST PINECREST PK	087-014-016B	\$100,000	\$98,000	\$98,000	98%	18	0	0	
365	5/26/2020	0.00	61 ACADIA LN #201	069-003-0201	\$399,900	\$363,700	\$363,700	91%	14	0	0	
366	5/26/2020	0.24	83 HAMPTON RD	089-009-0000	\$590,000	\$336,700	\$32,300	57%	22	0	0	15 Improvements +/- Incomplete at Assmt date
368	5/27/2020	0.00	163 WATER ST #C2	072-017-0002	\$345,000	\$300,100	\$299,900	87%	44	0	0	
370	5/28/2020	0.00	1008 CAMELOT DR	104-079-1008	\$80,000	\$59,000	\$59,000	74%	18	0	0	
371	5/28/2020	0.00	1 KING ARTHUR CT	104-079-0001	\$92,000	\$72,700	\$72,700	79%	18	0	0	
372	5/28/2020	0.18	30 EXETER FARMS RD	087-003-0030	\$465,000	\$434,500	\$434,500	93%	11	0	0	
374	5/29/2020	0.00	50 BROOKSIDE DR #K1	054-004-0089	\$190,000	\$165,100	\$165,100	87%	14	0	0	
378	6/1/2020	0.21	29 WESTSIDE DR	081-036-0000	\$316,200	\$271,100	\$251,900	86%	11	0	0	15 Improvements +/- Incomplete at Assmt date
380	6/1/2020	0.58	198 HIGH ST	070-099-0000	\$400,000	\$432,600	\$432,600	108%	11	0	0	
381	6/2/2020	1.06	17 COLONIAL WAY	075-004-0000	\$528,000	\$483,800	\$483,800	92%	11	0	0	
382	6/2/2020	0.00	61 ACADIA LN #103	069-003-0103	\$348,800	\$346,500	\$346,500	99%	14	0	0	
383	6/2/2020	0.91	44 CAPTAINS WAY	024-005-0000	\$655,000	\$566,500	\$585,900	86%	11	0	0	
384	6/2/2020	0.55	13 MCKINLEY ST	074-119-0000	\$350,000	\$314,200	\$311,900	90%	11	0	0	
385	6/3/2020	0.34	12 WHITLEY RD	063-028-0000	\$335,000	\$268,700	\$268,700	80%	11	0	0	

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
387	6/3/2020	0.00	7 WILLEY CREEK RD #303	047-008-0303	\$430,500	\$400,400	\$0	93%	14	0	0	
392	6/3/2020	0.00	5 STERLING HILL LN #534	068-006-0534	\$375,000	\$314,600	\$314,600	84%	14	0	0	
394	6/4/2020	0.00	5 STERLING HILL LN #537	068-006-0537	\$420,000	\$388,300	\$388,300	92%	14	0	0	
398	6/5/2020	0.00	50 BROOKSIDE DR #B4	054-004-0012	\$188,000	\$150,800	\$150,800	80%	14	0	0	
399	6/5/2020	4.90	BRENTWOOD RD	063-093-0000	\$737,500	\$165,000	\$165,000	22%	22	0	0	12 Subdivided Post Asmt/Pre Sale
400	6/5/2020	4.90	BRENTWOOD RD	063-093-0000	\$50,000	\$775,700	\$746,500	1551%	22	0	0	29 Plottage or Assemblage Impact
401	6/5/2020	0.27	64 COLUMBUS AVE	063-088-0000	\$50,000	\$326,300	\$299,000	653%	11	0	0	29 Plottage or Assemblage Impact
402	6/8/2020	0.00	16 WAYLAND CIR	095-064-0042	\$65,000	\$47,500	\$47,500	73%	18	0	0	
403	6/8/2020	0.25	9 GILL ST	082-028-0000	\$545,000	\$416,500	\$416,500	76%	11	0	0	
405	6/10/2020	0.00	50 BROOKSIDE DR #J5	054-004-0085	\$190,000	\$155,800	\$153,900	82%	14	0	0	
408	6/15/2020	2.70	24 NEWFIELDS RD	038-001-0000	\$654,900	\$555,700	\$555,700	85%	11	0	0	
409	6/15/2020	0.26	22 AUBURN ST	071-020-0000	\$320,000	\$285,900	\$285,900	89%	11	0	0	
410	6/15/2020	0.16	46 EXETER FARMS RD	068-010-0000	\$486,000	\$432,800	\$425,600	89%	11	0	0	
411	6/15/2020	0.00	4 STONEWALL WAY #D	019-016-0035	\$120,000	\$214,000	\$214,000	178%	14	0	0	38 Family/Relatives/Affil as Grantor/Grantee
415	6/15/2020	0.43	30 JADY HILL AVE	064-093-0000	\$469,900	\$309,900	\$309,900	66%	11	0	0	
416	6/16/2020	0.00	38 SOUTH ST	072-105-0001	\$465,000	\$512,500	\$635,800	110%	14	0	0	
419	6/17/2020	0.95	5 MOORE LN	021-008-0000	\$657,000	\$644,300	\$644,300	98%	11	0	0	
420	6/18/2020	0.20	2 BONNIE DR	065-049-0000	\$345,000	\$277,400	\$277,400	80%	11	0	0	
422	6/18/2020	0.25	9 VETERANS WAY	073-149-0003	\$462,000	\$416,300	\$416,300	90%	11	0	0	
424	6/19/2020	0.36	11 GROVE ST	083-074-0000	\$1,100,000	\$688,600	\$688,600	63%	11	0	0	

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Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
426	6/22/2020	0.09	4 COTTAGE ST	074-005-0000	\$279,000	\$207,600	\$207,600	74%	11	0	0	
427	6/22/2020	0.00	42 LINDENSHIRE AVE	095-064-0102	\$86,000	\$56,800	\$56,800	66%	18	0	0	
428	6/22/2020	0.26	8 GILL ST	082-029-0000	\$680,000	\$543,200	\$541,000	80%	11	0	0	
432	6/23/2020	0.70	3 SLEEPY HOLLOW LN	071-067-0000	\$675,000	\$533,600	\$533,600	79%	11	0	0	
433	6/23/2020	0.52	7 HAMPTON RD	069-032-0000	\$230,000	\$248,800	\$248,800	108%	11	0	0	
434	6/23/2020	0.19	38 EXETER FARMS RD	087-003-0038	\$490,000	\$445,900	\$445,900	91%	11	0	0	
437	6/24/2020	0.00	1 STONEWALL WAY #D	019-016-0020	\$249,900	\$212,700	\$212,700	85%	14	0	0	
439	6/25/2020	0.00	21 HAMPTON RD #202	086-010-0007	\$340,000	\$304,900	\$304,900	90%	44	0	0	21 Multi-Parcel Conveyance (MPC) - Properties can be sold separately
443	6/26/2020	0.00	50 BROOKSIDE DR #11	054-004-0073	\$197,000	\$153,900	\$153,900	78%	14	0	0	
444	6/26/2020	0.00	9 HAMPTON RD #2	069-031-0002	\$260,000	\$145,400	\$145,400	56%	44	0	0	
449	6/29/2020	0.99	5 HERITAGE WAY	081-075-0000	\$645,000	\$597,400	\$597,400	93%	11	0	0	
450	6/29/2020	0.00	45 WASHINGTON ST #A	063-080-0000	\$399,900	\$375,500	\$364,100	94%	14	0	0	
452	6/30/2020	0.00	61 ACADIA LN #204	069-003-0204	\$344,900	\$346,500	\$346,500	100%	14	0	0	
453	6/30/2020	0.00	95 COURT ST #5	083-055-0005	\$167,500	\$162,000	\$162,000	97%	14	0	0	
454	6/30/2020	0.25	8 LOUISBURG CIR	058-033-0000	\$369,900	\$332,500	\$332,500	90%	11	0	0	
455	7/1/2020	0.00	7 WILLEY CREEK RD #401	047-008-0401	\$495,700	\$462,100	\$0	93%	14	0	0	
458	7/2/2020	0.00	5 STERLING HILL LN #517	068-006-0517	\$418,000	\$388,300	\$384,200	93%	14	0	0	
459	7/2/2020	0.00	15 HIGH ST #2	072-065-0004	\$228,000	\$206,500	\$205,300	91%	14	0	0	
460	7/2/2020	0.34	12 WINSLOW DR	095-079-0013	\$466,000	\$412,800	\$412,800	89%	11	0	0	
461	7/6/2020	0.39	1 PHINNEY LN	089-010-0000	\$360,000	\$287,500	\$287,500	80%	11	0	0	

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462	7/6/2020	9.70	44 HAMPTON RD	087-010-0000	\$375,000	\$464,500	\$464,500	124%	11	0	0	99 Unclassified Exclusion
465	7/6/2020	2.10	149 BRENTWOOD RD	057-002-0000	\$335,000	\$309,200	\$309,200	92%	11	0	0	
466	7/7/2020	0.00	1 RIVER ST	072-117-0009	\$219,900	\$171,400	\$171,400	78%	14	0	0	
469	7/10/2020	0.40	23 CRESTVIEW DR	062-039-0001	\$209,000	\$149,500	\$0	72%	22	0	0	
470	7/10/2020	0.00	3 STERLING HILL LN #328	068-006-0328	\$350,000	\$293,900	\$289,200	84%	14	0	0	
472	7/13/2020	0.48	4 COLCORD POND DR	055-026-0000	\$110,000	\$134,700	\$134,700	122%	17	0	0	
473	7/13/2020	0.00	30 CHARTER ST #13	073-053-0013	\$265,000	\$218,400	\$218,400	82%	14	0	0	
476	7/15/2020	3.90	1 DOLLOFF FARM DR	057-005-0000	\$720,000	\$717,800	\$717,600	100%	11	0	0	
477	7/15/2020	0.00	129 FRONT ST #102	073-212-0102	\$378,000	\$359,000	\$359,000	95%	14	0	0	
478	7/16/2020	0.00	78C LINDEN ST	095-053-01-1	\$405,000	\$372,000	\$372,000	92%	14	0	0	
479	7/16/2020	0.32	4 GRANDVIEW TER	085-077-0000	\$369,900	\$340,700	\$340,800	92%	11	0	0	
481	7/17/2020	0.20	7 WYNDBROOK CIR	087-003-0057	\$482,900	\$442,100	\$442,100	92%	11	0	0	
482	7/17/2020	0.00	50 BROOKSIDE DR #D7	054-004-0031	\$200,000	\$153,900	\$153,900	77%	14	0	0	
483	7/17/2020	0.32	6 CASS ST	063-263-0000	\$609,000	\$387,100	\$387,100	64%	11	0	0	
484	7/17/2020	0.00	3 GILL ST	073-013-0002	\$459,900	\$391,900	\$391,900	85%	14	0	0	
485	7/17/2020	0.04	7 CHARTER ST	073-106-0000	\$260,000	\$207,400	\$207,400	80%	11	0	0	
486	7/17/2020	0.00	9 CHARRON CIR	065-102-0009	\$390,000	\$339,500	\$339,500	87%	14	0	0	
487	7/20/2020	0.00	5 STONEWALL WAY #A	019-016-0041	\$345,000	\$328,800	\$328,800	95%	14	0	0	
488	7/20/2020	0.00	39 ERNEST AVE #308	074-078-0024	\$108,000	\$111,000	\$111,000	103%	14	0	0	
490	7/21/2020	0.00	95 COURT ST #2	083-055-0002	\$193,000	\$169,300	\$169,300	88%	14	0	0	

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492	7/22/2020	0.00	17 CYPRESS CIR	104-070-0005	\$464,333	\$0	\$0	0%	14	0	0	15 Improvements +/- Incomplete at Assmt date
493	7/22/2020	0.43	11 RIVER BEND CIR	104-015-0000	\$209,500	\$131,700	\$131,700	63%	22	0	0	
494	7/23/2020	0.52	13 RIVER BEND CIR	104-016-0000	\$437,000	\$375,300	\$375,300	86%	11	0	0	
497	7/23/2020	2.01	84 BEECH HILL RD	017-009-0002	\$617,000	\$548,800	\$540,400	89%	11	0	0	
498	7/24/2020	1.44	9 ENO DR	075-017-0019	\$775,000	\$745,700	\$745,700	96%	11	0	0	
500	7/24/2020	1.09	205 HIGH ST	070-105-0000	\$717,500	\$613,500	\$613,500	86%	11	0	0	
501	7/24/2020	0.00	61 ACADIA LN #210	069-003-0210	\$399,000	\$387,600	\$387,600	97%	14	0	0	
502	7/27/2020	0.45	65 HIGH ST	071-106-0000	\$810,000	\$673,600	\$673,600	83%	11	0	0	
504	7/27/2020	0.00	10 STROUTS MH PK	096-002-0010	\$25,000	\$28,700	\$28,700	115%	18	0	0	
505	7/28/2020	1.82	10 RIDGEWOOD TER	085-047-0002	\$679,000	\$630,400	\$316,000	93%	11	0	0	15 Improvements +/- Incomplete at Assmt date
506	7/28/2020	4.84	72 DRINKWATER RD	106-004-0000	\$639,900	\$629,300	\$645,100	98%	11	0	0	
508	7/29/2020	2.66	261 EPPING RD	031-011-0000	\$495,000	\$416,400	\$416,400	84%	11	0	0	
509	7/29/2020	0.06	2 GARFIELD ST	073-267-0000	\$280,000	\$246,900	\$246,900	88%	11	0	0	
511	7/30/2020	0.00	51 ALDER ST	095-064-0346	\$109,200	\$80,800	\$80,800	74%	18	0	0	
512	7/30/2020	0.00	33 ACADIA LN	069-003-0009	\$433,000	\$384,400	\$384,400	89%	14	0	0	
513	7/31/2020	0.92	32 HAMPTON RD	087-004-0000	\$625,000	\$531,500	\$531,300	85%	11	0	0	
514	7/31/2020	0.00	4 BROOKSIDE DR #10	063-102-0046	\$145,000	\$112,300	\$112,300	77%	14	0	0	
515	7/31/2020	0.00	4 STERLING HILL LN #425	068-006-0425	\$335,000	\$291,200	\$291,200	87%	14	0	0	
516	8/3/2020	0.00	4 STERLING HILL LN #428	068-006-0428	\$365,000	\$294,700	\$290,000	81%	14	0	0	
517	8/3/2020	0.26	4 APPLIEDORE AVE	070-085-0000	\$390,000	\$337,200	\$337,200	86%	11	0	0	

EXETER 2020 EQ DATA SALE LIST 10-26-20 (1).xlsx

Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
518	8/3/2020	0.00	805 NOTTINGHAM DR	104-079-0805	\$88,000	\$50,400	\$50,400	57%	18	0	0	
519	8/3/2020	0.43	92 COURT ST	083-014-0000	\$420,000	\$307,600	\$307,600	73%	12	0	0	
520	8/3/2020	0.00	30 DONNA DR	103-013-0030	\$143,000	\$69,500	\$69,500	49%	18	0	0	
521	8/3/2020	0.00	156 FRONT ST #212	073-049-0031	\$187,000	\$138,900	\$138,900	74%	14	0	0	
523	8/4/2020	0.00	156 FRONT ST #209	073-049-0028	\$181,500	\$129,600	\$129,600	71%	14	0	0	
526	8/5/2020	0.00	67 HILTON AVE	095-064-0285	\$62,000	\$43,100	\$43,100	70%	18	0	0	
527	8/5/2020	0.00	7 WILLEY CREEK RD #102	047-008-0102	\$454,000	\$441,300	\$0	97%	14	0	0	
528	8/5/2020	0.00	5 STERLING HILL LN #548	068-006-0548	\$375,000	\$331,200	\$332,600	88%	14	0	0	
532	8/6/2020	0.34	139 COURT ST	095-002-0000	\$382,500	\$311,800	\$311,800	82%	11	0	0	
533	8/6/2020	0.28	55 HIGH ST	071-109-0000	\$725,000	\$626,600	\$626,600	86%	11	0	0	
534	8/7/2020	9.93	102 WATSON RD	019-002-0000	\$425,000	\$718,600	\$718,600	169%	11	0	0	99 Unclassified Exclusion
535	8/10/2020	0.38	8 CLARA ST	095-040-0000	\$317,000	\$272,500	\$272,500	86%	11	0	0	
536	8/10/2020	0.00	18 COACH RD	080-006-0007	\$205,000	\$228,000	\$228,000	111%	14	0	0	
538	8/12/2020	0.00	105 PORTSMOUTH AVE #3	065-124-0003	\$139,000	\$119,700	\$119,700	86%	14	0	0	
540	8/13/2020	0.16	1A DOW ST	104-082-0000	\$27,500	\$128,700	\$158,100	468%	17	0	0	25 Insufficient market Exposure
542	8/13/2020	0.00	1 STERLING HILL LN #123	068-006-0123	\$395,000	\$327,800	\$327,800	83%	14	0	0	
543	8/13/2020	0.17	24 AUBURN ST	071-021-0000	\$401,000	\$300,500	\$300,500	75%	11	0	0	
548	8/14/2020	0.00	81 COURT ST	083-083-0001	\$435,000	\$439,000	\$439,000	101%	14	0	0	
549	8/14/2020	2.74	2 DOLLOFF FARM DR	060-023-0001	\$720,000	\$705,100	\$705,100	98%	11	0	0	
550	8/17/2020	0.14	16 SCHOOL ST	073-220-0000	\$313,000	\$274,800	\$274,800	88%	11	0	0	



EXETER 2020 EQ DATA SALE LIST 10-26-20 (1).xlsx

Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
552	8/18/2020	0.00	7 WILLEY CREEK RD #305	047-008-0305	\$430,500	\$400,900	\$0	93%	14	0	0	
553	8/19/2020	0.00	15 LINDENSHIRE AVE	095-064-0013	\$36,000	\$68,100	\$68,100	189%	18	0	0	99 Unclassified Exclusion
558	8/21/2020	0.00	10 CYPRESS CIR	104-070-0001	\$459,900	\$432,600	\$0	94%	14	0	0	
559	8/21/2020	0.00	6 CHARRON CIR	065-102-0006	\$395,000	\$339,500	\$339,500	86%	14	0	0	
561	8/24/2020	0.00	50 BROOKSIDE DR #C3	054-004-0019	\$197,000	\$153,900	\$153,900	78%	14	0	0	
563	8/25/2020	0.00	1 STERLING HILL LN #126	068-006-0126	\$390,000	\$327,800	\$327,800	84%	14	0	0	
564	8/25/2020	0.00	4 COACH RD	080-006-0017	\$330,000	\$237,900	\$237,900	72%	14	0	0	
566	8/26/2020	0.23	26-28 SPRUCE ST	063-079-0000	\$379,000	\$281,200	\$281,200	74%	12	0	0	
567	8/26/2020	0.49	60 BEECH HILL RD	018-001-0000	\$105,000	\$123,100	\$123,100	117%	17	0	0	
568	8/26/2020	1.42	14 CRAGMERE HEIGHTS	032-021-0000	\$604,000	\$492,300	\$492,300	82%	11	0	0	
569	8/26/2020	0.34	1 GRANDVIEW TER	085-081-0000	\$335,000	\$338,200	\$338,200	101%	19	0	0	36 Relig/Char/edu as Grantor/Grantee
570	8/28/2020	1.30	16 OAKLANDS RD	011-002-0000	\$355,000	\$309,800	\$309,800	87%	11	0	0	
571	8/28/2020	0.00	110E ROBINHOOD DR	104-079-110E	\$115,000	\$96,700	\$96,700	84%	18	0	0	
574	8/28/2020	0.00	29C E&H COOPERATIVE PK	087-008-C-29	\$83,000	\$52,400	\$52,400	63%	18	0	0	
575	8/28/2020	0.00	7 PINE GROVE RD	086-020-0007	\$227,000	\$178,000	\$178,000	78%	14	0	0	
576	8/28/2020	0.00	23 COACH RD	080-006-0012	\$310,000	\$273,500	\$273,500	88%	14	0	0	
577	8/31/2020	0.15	11 BRENTWOOD RD	062-110-0000	\$230,000	\$271,000	\$271,000	118%	11	0	0	
578	8/31/2020	0.19	81 WINTER ST	073-141-0000	\$275,000	\$275,100	\$275,100	100%	12	0	0	
579	8/31/2020	0.00	61 ACADIA LN #104	069-003-0104	\$357,900	\$338,000	\$338,000	94%	14	0	0	
581	8/31/2020	0.00	50 BROOKSIDE DR #O7	054-004-0127	\$190,000	\$172,800	\$156,700	91%	14	0	0	

EXETER 2020 EQ DATA SALE LIST 10-26-20 (1).xlsx

Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
582	8/31/2020	0.87	122 KINGSTON RD	101-008-0002	\$100,000	\$212,700	\$212,700	213%	11	0	0	81 Estate Sale With Fiduciary Covenants
584	8/31/2020	0.66	10 BEECH HILL RD	032-003-0000	\$320,000	\$304,100	\$304,100	95%	11	0	0	
585	8/31/2020	13.50	120 KINGSTON RD	101-008-0001	\$525,000	\$460,800	\$460,800	88%	11	0	0	81 Estate Sale With Fiduciary Covenants
587	9/1/2020	0.31	20 RIDGECREST DR	052-036-0000	\$389,000	\$317,900	\$312,200	82%	11	0	0	
588	9/1/2020	0.21	7 ALLARD ST	055-047-0000	\$149,000	\$117,000	\$117,000	79%	17	0	0	
589	9/1/2020	0.35	26 BRENTWOOD RD	062-039-0000	\$588,000	\$428,100	\$434,900	73%	11	0	0	
591	9/1/2020	0.32	3 SQUAMSCOTT CIR	070-081-0028	\$735,000	\$692,300	\$692,300	94%	11	0	0	
592	9/1/2020	0.23	18 BRENTWOOD RD	062-023-0000	\$390,000	\$307,400	\$307,400	79%	11	0	0	
593	9/1/2020	0.35	15 THELMA DR	095-029-0000	\$410,000	\$334,400	\$334,400	82%	11	0	0	
594	9/1/2020	0.00	6 MINUTEMAN LN	080-007-0004	\$330,000	\$286,600	\$286,600	87%	14	0	0	
599	9/3/2020	0.14	2 WALNUT ST	063-162-0000	\$385,000	\$320,600	\$320,600	83%	11	0	0	81 Estate Sale With Fiduciary Covenants
600	9/4/2020	0.00	7 WILLEY CREEK RD #206	047-008-0206	\$439,300	\$403,600	\$0	92%	14	0	0	
602	9/4/2020	0.00	3 RIVER ST	072-117-0010	\$225,000	\$176,100	\$176,100	78%	14	0	0	
604	9/8/2020	0.53	12 FRONT ST	072-002-0000	\$350,000	\$1,272,200	\$1,161,200	363%	11	0	0	15 Improvements +/- Incomplete at Assmt date
605	9/8/2020	0.08	35 LINDEN ST	082-020-0000	\$298,800	\$232,000	\$232,000	78%	11	0	0	
606	9/10/2020	0.00	1 COACH RD	080-006-0021	\$325,000	\$223,700	\$223,700	69%	14	0	0	
607	9/10/2020	0.27	2 STAR AVE	070-091-0000	\$444,000	\$417,500	\$417,500	94%	11	0	0	
608	9/10/2020	0.00	22 SOUTH ST	072-117-0006	\$236,000	\$198,500	\$198,500	84%	14	0	0	
609	9/11/2020	0.00	7 WILLEY CREEK RD #101	047-008-0101	\$464,700	\$448,500	\$0	97%	14	0	0	
610	9/11/2020	0.29	151 EPPING RD	047-010-0000	\$355,000	\$483,100	\$498,000	136%	33	0	0	

EXETER 2020 EQ DATA SALE LIST 10-26-20 (1).xlsx

Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
613	9/14/2020	0.00	32 HAYES MH PK	064-105-0032	\$79,900	\$42,900	\$42,900	54%	18	0	0	
616	9/15/2020	0.00	6 BEECH HILL MH PK	032-012-0006	\$152,000	\$84,100	\$84,100	55%	18	0	0	
617	9/16/2020	0.00	22 PEACH ST	095-064-0230	\$55,000	\$41,800	\$41,800	76%	18	0	0	
620	9/17/2020	0.00	6 HILTON AVE	095-064-0161	\$20,000	\$26,600	\$26,600	133%	18	0	0	
621	9/17/2020	0.00	7 WILLEY CREEK RD #304	047-008-0304	\$437,800	\$403,600	\$0	92%	14	0	0	
622	9/17/2020	0.00	156 FRONT ST #315	073-049-0055	\$188,000	\$137,200	\$137,200	73%	14	0	0	
624	9/18/2020	0.00	3B E&H COOPERATIVE PK	087-008-B-03	\$25,000	\$35,600	\$35,600	142%	18	0	0	99 Unclassified Exclusion
625	9/18/2020	0.00	7 STERLING HILL LN #711	068-006-0711	\$340,000	\$324,700	\$324,700	96%	14	0	0	
626	9/21/2020	1.40	32 PICKPOCKET RD	098-021-0000	\$884,000	\$700,600	\$698,100	79%	11	0	0	21 Multi-Parcel Conveyance (MPC) - Properties can be sold separately
627	9/21/2020	1.04	100 BRENTWOOD RD	061-022-0000	\$401,000	\$356,700	\$356,700	89%	11	0	0	
628	9/21/2020	0.00	7C E&H COOPERATIVE PK	087-008-C-07	\$80,400	\$59,600	\$59,600	74%	18	0	0	
629	9/23/2020	0.00	6 STERLING HILL LN #613	068-006-0613	\$460,000	\$392,500	\$392,500	85%	14	0	0	
631	9/23/2020	0.00	50 BROOKSIDE DR #P4	054-004-0060	\$200,000	\$155,200	\$155,200	78%	14	0	0	
635	9/24/2020	0.00	16 KINGSTON RD #9	081-055-0003	\$125,000	\$134,500	\$134,500	108%	45	0	0	
636	9/24/2020	2.80	18 GARRISON LN	056-001-0000	\$725,000	\$456,600	\$296,100	63%	11	0	0	14 Improvements +/- (Post Assmt/Pre Sale)
637	9/24/2020	0.23	15 MCKINLEY ST	074-120-0000	\$290,000	\$284,600	\$284,600	98%	11	0	0	
638	9/25/2020	0.32	14 HUNTER PL	087-029-0000	\$595,000	\$493,000	\$493,000	83%	11	0	0	
639	9/25/2020	0.00	48 ACADIA LN	069-003-0024	\$460,000	\$400,900	\$389,600	87%	14	0	0	
641	9/29/2020	0.84	54 BRENTWOOD RD	061-002-0000	\$362,000	\$286,000	\$286,000	79%	11	0	0	
642	9/30/2020	0.00	156 FRONT ST #112	073-049-0011	\$185,000	\$136,500	\$136,500	74%	14	0	0	

EXETER 2020 EQ DATA SALE LIST 10-26-20 (1).xlsx

Verno	Sale Date	Acres	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	XCode1
643	9/30/2020	0.00	50 BROOKSIDE DR #17	054-004-0079	\$199,000	\$153,900	\$153,900	77%	14	0	0	
645	9/30/2020	0.92	12 TAMARIND LN	096-011-0000	\$687,500	\$553,400	\$553,400	80%	11	0	0	
646	9/30/2020	0.00	129 FRONT ST #103	073-212-0103	\$375,000	\$356,100	\$356,100	95%	14	0	0	
647	9/30/2020	1.34	1 BLACKFORD DR	075-017-0001	\$649,900	\$577,000	\$577,000	89%	11	0	0	



**Exeter**  
**Summary Inventory of Valuation**

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

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

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

Assessor
Marsh Scott (Municipal Resources Inc.)

Municipal Officials		
Name	Position	Signature
Niko Papakonstantis	Select Board	
Molly Cowan	Select Board	
Julie Gilman	Select Board	
Daryl Browne	Select Board	
Lovey Roundtree Oliff	Select Board	

Preparer		
Name	Phone	Email

Preparer's Signature

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New Hampshire  
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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	2,859.40	\$188,303	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	17.00	\$2,800	
1D	Discretionary Preservation Easements RSA 79-D	0.34	\$1,800	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	3,824.00	\$559,081,705	
1G	Commercial/Industrial Land	1,174.34	\$138,461,695	
1H	<b>Total of Taxable Land</b>	<b>7,875.08</b>	<b>\$697,736,303</b>	
1I	Tax Exempt and Non-Taxable Land	3,984.59	\$48,840,465	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,103,261,820	
2B	Manufactured Housing RSA 674:31	0	\$54,924,000	
2C	Commercial/Industrial	0	\$376,235,805	
2D	Discretionary Preservation Easements RSA 79-D	3	\$89,700	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$1,534,511,325</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$322,633,600	
Utilities & Timber			Valuation	
3A	Utilities		\$46,026,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	<b>Valuation before Exemption</b>		<b>\$2,278,274,328</b>	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	2	\$838,700	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	<b>Modified Assessed Value of All Properties</b>		<b>\$2,277,285,628</b>	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	6	\$90,000
13	Elderly Exemption RSA 72:39-a,b	\$0	230	\$28,521,247
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$125,000	40	\$2,712,100
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
20	<b>Total Dollar Amount of Exemptions</b>			<b>\$31,323,347</b>
21A	<b>Net Valuation</b>			<b>\$2,245,962,281</b>
21B	Less TIF Retained Value			\$52,677,999
21C	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$2,193,284,282</b>
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exemption</b>			<b>\$2,193,284,282</b>
22	Less Utilities			\$46,026,700
23A	<b>Net Valuation without Utilities</b>			<b>\$2,199,935,581</b>
23B	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$2,147,257,582</b>





**New Hampshire  
Department of  
Revenue Administration**

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**Utility Value Appraiser**

New Hampshire Department of Revenue Administration

The municipality **DOES** use DRA utility values. The municipality **IS** equalized by the ratio.

<b>Electric Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
HUDSON LIGHT & POWER DEPT TRANSMISSION				\$100	\$100
MASS MUNICIPAL WHOLESALE ELECTRIC TRANSMISSION				\$8,800	\$8,800
NEXTERA ENERGY SEABROOK LLC				\$66,800	\$66,800
PSNH DBA EVERSOURCE ENERGY	\$132,100	\$441,400		\$1,785,400	\$2,358,900
TAUNTON MUNICIPAL LIGHTING CO TRANSMISSION				\$100	\$100
UNITIL ENERGY SYSTEMS INC	\$21,166,500	\$688,000			\$21,854,500
	<b>\$21,298,600</b>	<b>\$1,129,400</b>		<b>\$1,861,200</b>	<b>\$24,289,200</b>

<b>Gas Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
GRANITE STATE GAS TRANSMISSION INC				\$2,057,100	\$2,057,100
MARITIMES & NORTHEAST PIPELINE LLC				\$5,260,900	\$5,260,900
NORTHERN UTILITIES INC	\$11,694,600	\$429,800			\$12,124,400
PORTLAND NATURAL GAS TRANSMISSION SYSTEM				\$2,284,000	\$2,284,000
	<b>\$11,694,600</b>	<b>\$429,800</b>		<b>\$9,602,000</b>	<b>\$21,726,400</b>

<b>Water Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
PENNICHUCK EAST UTILITY INC				\$11,100	\$11,100
				<b>\$11,100</b>	<b>\$11,100</b>



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	470	\$235,000
Surviving Spouse RSA 72:29-a	\$700		
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	24	\$48,000
All Veterans Tax Credit RSA 72:28-b	\$0		
Combat Service Tax Credit RSA 72:28-c	\$0		
		<b>494</b>	<b>\$283,000</b>

Deaf & Disabled Exemption Report			
<b>Deaf Income Limits</b>		<b>Deaf Asset Limits</b>	
Single		Single	
Married		Married	
<b>Disabled Income Limits</b>		<b>Disabled Asset Limits</b>	
Single	\$35,000	Single	\$150,000
Married	\$45,000	Married	\$150,000

First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
<b>Age</b>	<b>Number</b>	<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	12	65-74	71	\$152,251	\$10,809,821	\$5,969,673
75-79	3	75-79	59	\$183,751	\$10,841,309	\$6,914,677
80+	4	80+	100	\$236,251	\$23,625,100	\$15,636,897
			<b>230</b>		<b>\$45,276,230</b>	<b>\$28,521,247</b>
<b>Income Limits</b>		<b>Asset Limits</b>				
Single	\$40,427	Single	\$194,251			
Married	\$51,977	Married	\$194,251			

<b>Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)</b>		
Granted/Adopted? Yes		Structures: 2
<b>Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)</b>		
Granted/Adopted? No		Properties:
<b>Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)</b>		
Granted/Adopted? No		Properties:
<b>83)</b>		
Granted/Adopted? No		Properties:
Percent of assessed value attributable to new construction to be exempted:		
Total Exemption Granted:		
<b>Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)</b>		
Granted/Adopted? Yes		Properties: 4
Assessed value prior to effective date of RSA 75:1-a: 9,531,347		
Current Assessed Value: \$7,037,725		



New Hampshire  
Department of  
Revenue Administration

2020  
MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	236.57	\$50,907
Forest Land	1,430.89	\$86,385
Forest Land with Documented Stewardship	581.97	\$37,758
Unproductive Land	71.15	\$1,466
Wet Land	538.82	\$11,787
	<b>2,859.40</b>	<b>\$188,303</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	266.77
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	0.11
Total Number of Owners in Current Use	Owners:	82
Total Number of Parcels in Current Use	Parcels:	104

**Land Use Change Tax**

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

**Conservation Restriction Assessment Report RSA 79-B**

	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

**Other Conservation Restriction Assessment Statistics**

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



**New Hampshire**  
 Department of  
 Revenue Administration

**2020**  
**MS-1**

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
52/1 Golf Course	17.00	1	\$2,800

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

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

Owners	Structures	Acres	Land Valuation	Structure Valuation
3	3	0.34	\$1,800	\$89,700

Map	Lot	Block	%	Description
87	4		50	Barn
112	9		50	Barn
71	38		50	Barn

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
Epping Road	3/11/2015	\$78,625,463		\$52,677,999	\$131,303,462

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

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Exeter Housing Authority	\$43,435
	<b>\$43,435</b>

**Notes**

Exempt properties increased due to Riverwoods assisted living facility adding approx. \$300,000 improvements. Seacoast Family Promise/charitable built two condominiums total value \$358,000 and a church did approx. \$96,000 in improvements. The town sold one property with land assessment of \$197,400 and bldg. of \$99,000, which deducted exempt land. Current use change .11 acre remainder of a roadway removed now owned by the Town no LUCT.

**Correspondence**



# EXETER PUBLIC WORKS DEPARTMENT

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

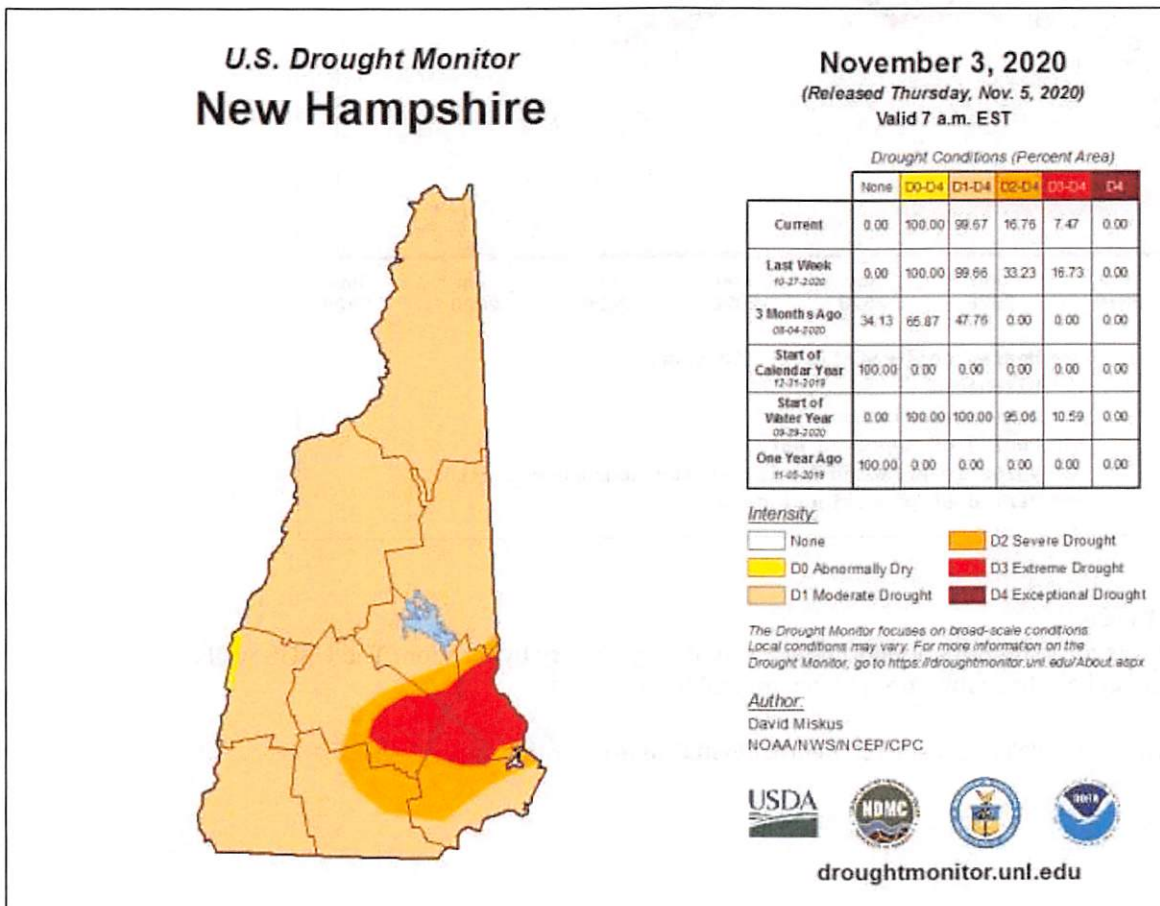
[www.exeternh.gov](http://www.exeternh.gov)

## MEMO

DATE: November 5, 2020  
 TO: Russell Dean, Town Manager  
 FROM: Jennifer R. Perry, P.E., Public Works Director  
 RE: Water Resources Status Update & Recommended Water Use Restrictions

### New Hampshire Drought Conditions

The U.S. Drought Monitor dated November 3, 2020, indicates there has been some drought improvement; the extent of extreme drought and severe drought areas in Rockingham County has been reduced. Roughly the northern half of Exeter is in severe drought, and the southern half is in moderate drought. The Exeter Select Board issued Level 4 outdoor watering ban on August 24. We recommend **continuing restrictions at Level 4, which bans outdoor watering**. Forecasts are not indicating significant precipitation this fall; it is unlikely that surface waters will be replenished or groundwater recharged before freezing conditions.

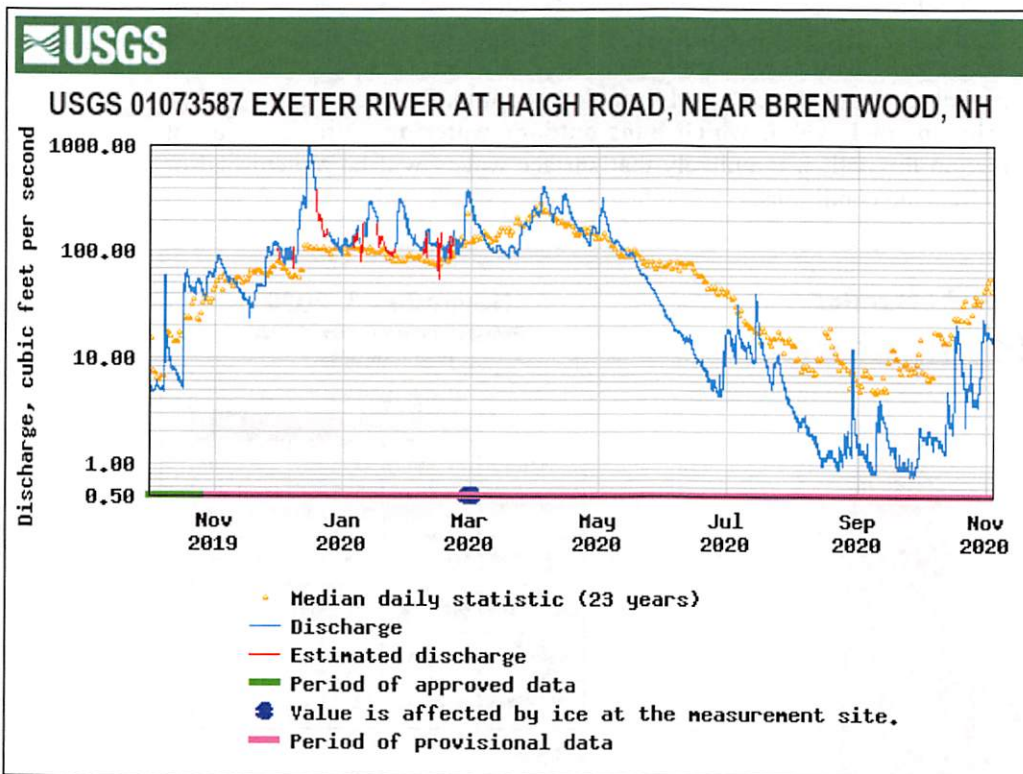


The U.S. Drought Monitor is jointly produced by National Drought Mitigation Center at University of Nebraska-Lincoln, U.S. Department of Agriculture, and National Oceanic and Atmospheric Administration. Map courtesy of NDMC.

### River Flow

October witnessed small but frequent rain events and increasing flows in the Exeter River. The USGS stream flow gauge on the Exeter River at Haigh Road in Brentwood (drainage area 63.5 square miles) indicates current instantaneous discharge is 14.3 cubic feet per second (cfs) (at 10:15 pm on 11/4/2020) which is just below the 25<sup>th</sup> percentile. The minimum flow on this date was 3.48 cfs in 2002 and the maximum was 730 in 2019. The water supply intake for the Town of Exeter is located several miles downstream, with a contributing watershed of 107 square miles. The flow rates at the intake location are estimated to be 1.69 times higher than at Haigh Road, or approximately 24.2 cfs (15.6 MGD).

Exeter River flow rates are **below normal** for this time of year.



### Groundwater Levels

Groundwater levels for long-term monitoring wells in the region vary by location. The USGS wells in Epping, Concord and Nashua range from below normal to low.

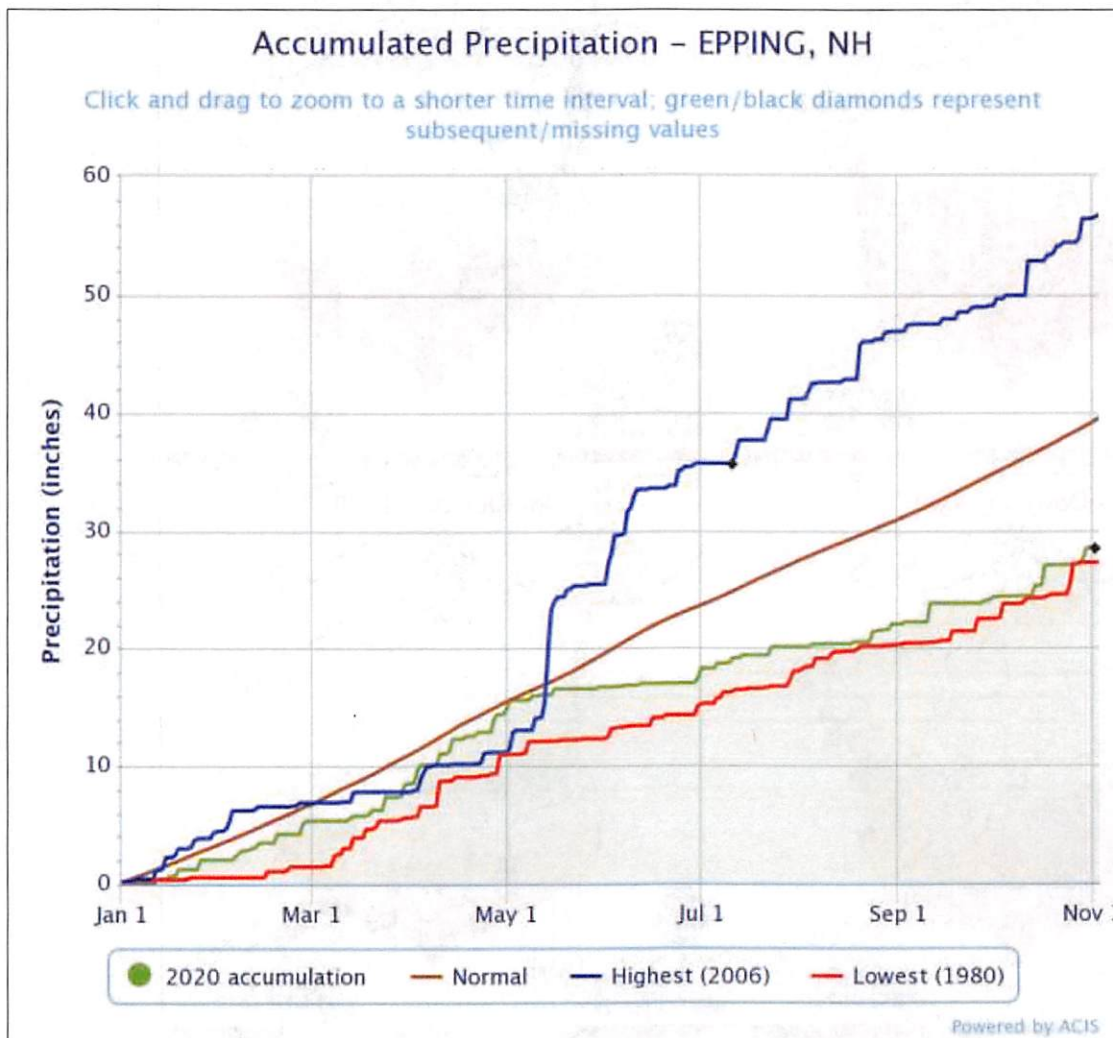
Current groundwater levels are considered **below normal to low** for this time of year.



### Precipitation

Small, infrequent rain events occurred in September and October, but did little to address the rainfall deficit. Total precipitation received since January 1 through November 3 is 28.51 inches which is 10.92 inches below the mean of 39.43 inches (Source: National Weather Service NOWData for Epping, NH). Total annual precipitation averages 48.11 inches for this site (55 years of record).

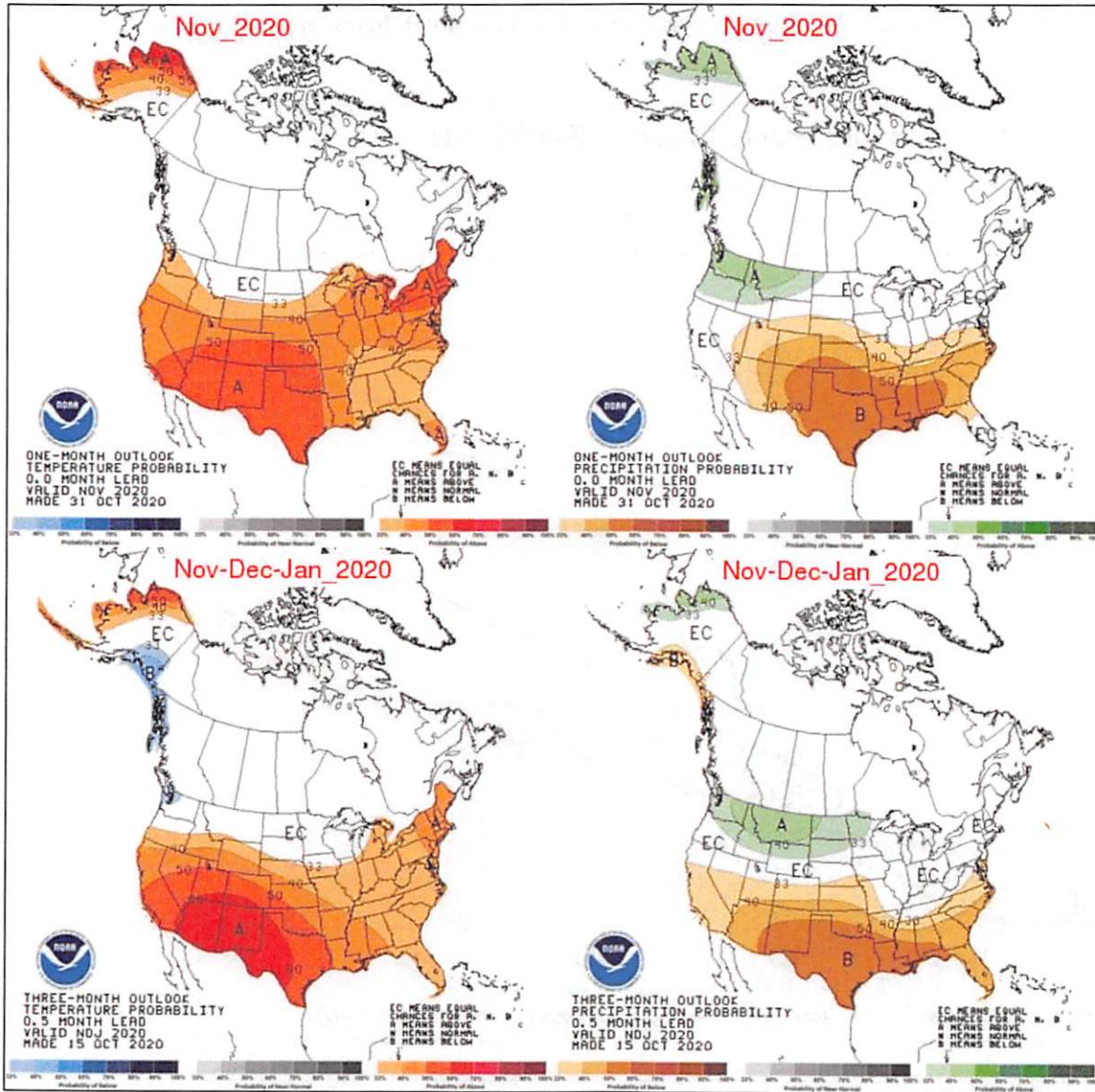
There is a **10.92 inch precipitation deficit** for the year; precipitation is **much below normal** for the year and month.



NOAA/National Weather Service, Gray/Portland Office. NOWData for Epping, NH.

### Temperature and Precipitation Forecast

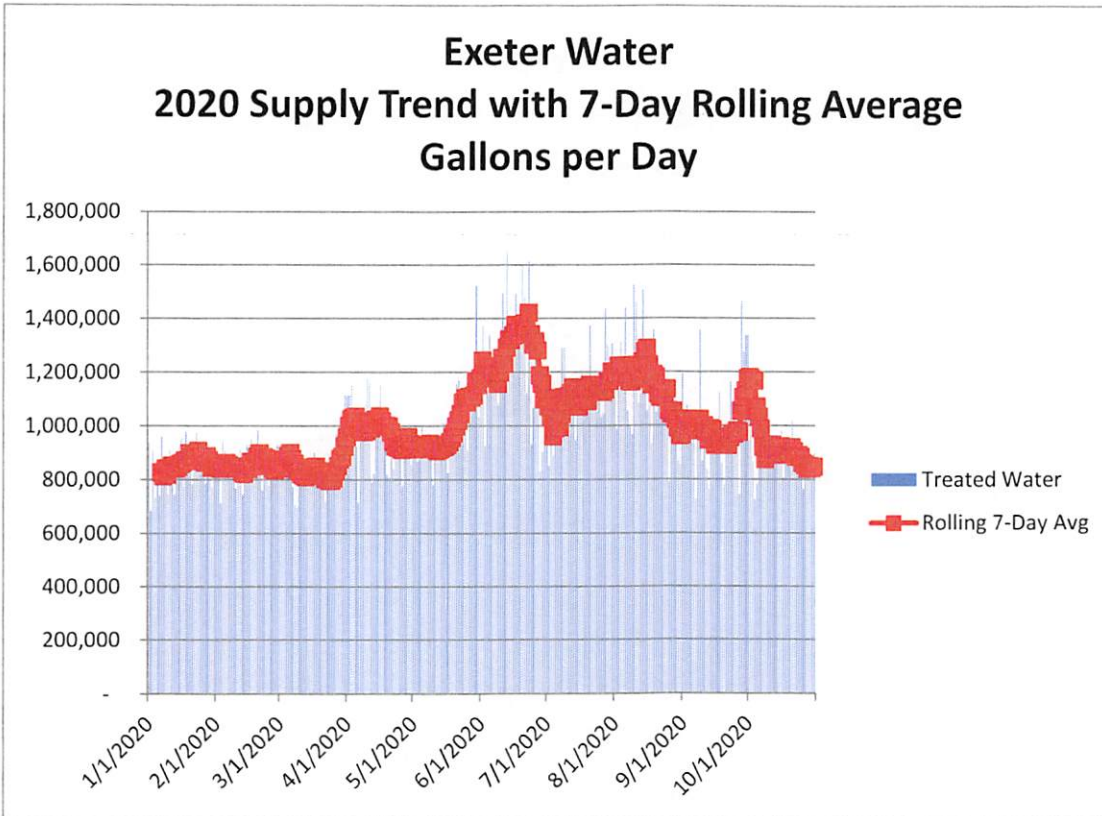
November and the 3 month outlook (November, December, January) **temperatures** are predicted to continue to be **above normal**. The three month outlook from NOAA indicates equal chances for above, normal or below normal precipitation for November and the 3 month outlook (November, December, January) for the New England region.



[http://www.cpc.ncep.noaa.gov/products/predictions/multi\\_season/13\\_seasonal\\_outlooks/color/churchill.php](http://www.cpc.ncep.noaa.gov/products/predictions/multi_season/13_seasonal_outlooks/color/churchill.php)

### Exeter Water Supply

Overall, water usage or demand in the Exeter public water system has decreased and returned to pre-summer non-irrigated flows since outdoor water ban was implemented on August 24. The seven day average in early May was 0.93 million gallons per day (MGD); on October 31 it was 0.85 MGD. To date in 2020 the surface water treatment plant (SWTP) produced 205 MG, supplying 67% of demand. The groundwater treatment plant (GWTP) produced 99 MG, supplying 33% of demand.



### Summary

The northern half of Exeter is in severe drought (D2) and southern half is in moderate drought (D1). Temperatures have been above average since May and are predicted to continue to be above average through January. Precipitation is well below normal with a 10.92 inch rainfall deficit so far this year. Surface waters and groundwater levels are slowly increasing but still below normal. Water usage has decreased to 0.85 MGD due to the Level 4 outdoor water bans implemented August 24, 2020.

### Recommendations

We recommend continuing restrictions at Level 4, which bans outdoor watering. Forecasts are not indicating significant precipitation this fall; it is unlikely that surface waters will be replenished or groundwater recharged before freezing conditions commence. It is highly likely water restrictions will remain in effect until the spring. Water users are encouraged to practice effective water conservation. For helpful tips on water use and conservation go to <https://www.epa.gov/watersense>.





Russ Dean <rdean@exeternh.gov>

---

## Squamscott River Siphons

2 messages

---

**Jennifer Perry** <jperry@exeternh.gov>

Thu, Nov 5, 2020 at 1:15 PM

To: Russ Dean <rdean@exeternh.gov>

Cc: Matt Berube <mberube@exeternh.gov>, Paul Vlasich <pvasich@exeternh.gov>

Hi Russ,

Ted Berry Co. mobilized earlier this week to jet clean, pig and televise the siphons as part of the Webster Station and siphon design project. They have discovered some 2" size holes in the bottom of one of the pipes. We don't know the extent of the holes, or how many pipes have similar conditions, but that will be determined over the next few days. It does mean there is some exfiltration (leakage) from the pipe to the river (essentially Clemson Pond water leaking to the river, unless there is a CSO occurring which would be dilute sewer). Conversely, there could be some infiltration of river water into the siphon.

We are exploring options for repair/remediation and will keep you informed.

Thank you,

Jennifer Royce Perry, P.E., Director

Exeter Public Works

13 Newfields Road

Exeter, NH 03833

(603) 773-6157

*Enhancing, Preserving Community & Environment*

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---

**Russ Dean** <rdean@exeternh.gov>

Thu, Nov 5, 2020 at 1:28 PM

To: Jennifer Perry <jperry@exeternh.gov>

Cc: Matt Berube <mberube@exeternh.gov>, Paul Vlasich <pvasich@exeternh.gov>

Thank you Jennifer,

Russ

[Quoted text hidden]



Russ Dean &lt;rdean@exeternh.gov&gt;

---

**Fwd: Concern about statements in an article on seacoastonline**

2 messages

---

**Niko Papakonstantis** <npapakonstantis@exeternh.gov>  
To: Russ Dean <rdean@exeternh.gov>

Fri, Oct 23, 2020 at 1:22 PM

What do you think?

----- Forwarded message -----

From: **Dave Tremblay** <nh.dtremblay@gmail.com>

Date: Fri, Oct 23, 2020 at 1:10 PM

Subject: Concern about statements in an article on seacoastonline

To: &lt;npapakonstantis@exeternh.gov&gt;, &lt;dbrowne@exeternh.gov&gt;, &lt;mcowan@exeternh.gov&gt;, &lt;jgilman@exeternh.gov&gt;, &lt;lolliff@exeternh.gov&gt;

Hello,

My name is Dave Tremblay and I am a Stratham resident. I would like your feedback regarding some troubling statements that I read in a recent article on seacoastonline. The article was about indigenous peoples day, the statements that concern me are around racial taunting of people and students in Exeter. Here is a link to the article: <https://amp.seacoastonline.com/amp/42748141>

One statement refers to PEA students being taunted with racial slurs. As a parent of 2 middle schoolers, this really concerns me. I would like to know how many reports you have had of this sort of thing in the last few years.

Another cause for concern is when a person said they are called all kinds of names when they walk down the street in Exeter. Again, this is very concerning to me. Do you have any data of how often these types of things occur?

Lastly, the person in the article said if they were one of the PEA students they would never come back here. Why is PEA singled out? Are only PEA students being taunted?

These statements really make it seem like Exeter has a serious racial problem and people should stay away from the downtown area. Does the board feel this is the case in Exeter? I find this very troubling.

Thank you all for your time

---

**Russ Dean** <rdean@exeternh.gov>  
To: Niko Papakonstantis <npapakonstantis@exeternh.gov>

Fri, Oct 23, 2020 at 1:25 PM

I am thinking we should ask PEA administration for feedback on this, and also our own Police Chief/Department to see how often they think it occurs.

Russ

# NEWS

## HISTORICALLY SPEAKING

### Dearborn and the Spiritualists

**Augusta Dwinell-Treadwell,**  
**Clairvoyant, Trance and Prophetic**  
**Medium. ==:===**

Office at her Home,  
 Bell Farm, High St., Hampton Road,  
 EXETER,  
 Tuesdays, Thursdays and Sundays,  
 10 a. m. to 3 p. m., and 5 to 9 p. m.  
 appointments MUST be made for any  
 not advertised.

**\$1.00** (one half LESS than when  
 in Boston.)

Dwinell-Treadwell holds her mission  
 also the affairs of her callers.

as advertised locally in the 19th century. This ad, for Augusta Dwinell-Treadwell, ran in the Exeter News-95. [COURTESY]

Party. There  
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 h, Maggie, and  
 hey lived in  
 New York in  
 an old house

United States, particularly  
 after the Civil War left  
 many families grieving  
 lost sons, brothers, and  
 husbands. Reassurance  
 from a spiritualist, who  
 was often a woman, pro-  
 vided the comfort and  
 closure many people  
 sought. There were occa-  
 sional spiritualist readings  
 held in Exeter. Augusta  
 Dwinell-Treadwell  
 advertised in the Exeter  
 Gazette, billing herself as  
 "Clairvoyant, Trance and  
 Prophetic Medium." For  
 readings, she charged \$1,  
 "one half LESS than when  
 in Boston." To the skepti-  
 cal, such encounters prob-  
 ably seemed like a scam.  
 To many religious leaders,  
 spiritualism was heretical.  
 Yet to many deeply reli-  
 gious Christians, it was a

from his earlier beliefs.  
 Whether this happened  
 before or after his wife's  
 death is not known.  
 However, it was written of  
 him, "He was a man lacking  
 in balance, and his enthu-  
 siasm often carried him  
 to extremes." Along with  
 communicating with the  
 dead, Dearborn continued  
 to collect his antiquaries -  
 turning the Folsom Tavern  
 into a curiosity shop. "He  
 has always been something  
 of an antiquary," read his  
 biographical review entry  
 in 1895, "and, as his life  
 has been almost as long as  
 that of the century, a visit  
 to his house is a source of  
 much interest; for, besides  
 having in his possession  
 numerous relics of other  
 times, Mr. Dearborn's  
 memory is stored with  
 facts which came under his  
 personal observation that  
 have now become mat-  
 ters of history." He grew  
 his hair long and rarely  
 updated his wardrobe. "His  
 peculiar attire, his flowing  
 white hair and his nervous  
 manner," said his obitu-  
 ary, "made Dr. Dearborn  
 a conspicuous personage  
 upon our streets. He was  
 quite eccentric. He was  
 abstemious, to extreme  
 asceticism." Such a puzzle  
 to local people. He earned  
 a solid income from rental  
 property, yet rarely spent  
 anything. After his death,  
 in 1898, his will left the  
 bulk of his estate, includ-  
 ing the Folsom Tavern, to  
 his spiritualist medium,  
 Lizzie Ewer. She lived in  
 the house for the next ten  
 years, holding meetings,

## ANOTHER VIEW

### Virtual town meetings are more efficient and increase participation



Russ Dean

While the COVID-19 pandemic has brought a test of the United States' public health response capability, it has also been a time where city and town governments have had to adjust and rethink their meeting structures in ways it never has before. One of the biggest adjustments has been the advent of "virtual meetings." Under the Governor's Executive Order #12, RSA 91A, the Right to Know Law, was temporarily modified to allow for meetings without a physical location, so long as the public could access the meeting. As a result, town of Exeter committees have been meeting via Zoom since the pandemic hit hard in mid-March. The quality of meetings has improved as the town and committee members become more familiar with the software functionality. Typical facility needs, such as leaving buildings open late at night, additional utility costs, etc., have been avoided as a result of this change, which has allowed committee members and participants to "zoom in"

getting in your car, no burn-  
 ing of fossil fuels, no risk of  
 overcrowding too small a  
 meeting room in cramped  
 conditions (plus no reason  
 to have to build a larger  
 meeting space), no paper  
 packets, and no utility or  
 facility costs to hold a vir-  
 tual meeting. Third, virtual  
 meetings increase partici-  
 pation. As one example,  
 people with disabilities will  
 have even greater access  
 to meetings. In addition,  
 virtual meetings have also  
 allowed the ability to free  
 up that precious valu-  
 able commodity: time. The  
 ability to "zoom in" from  
 virtually anywhere minutes  
 before a meeting alleviates  
 the need to make the long  
 drive home from work, pick  
 up the kids, and then return  
 to a facility for a meeting.  
 Driving downtown at night  
 in the middle of winter to  
 attend a meeting with its  
 inherent risks goes away.  
 Citizens with children can  
 now participate more effec-  
 tively from home, instead  
 of having to find child-  
 care in order to physically  
 attend a public meeting.  
 This development in  
 technology cannot be over-  
 emphasized in its potential  
 to have broader volun-  
 teerism as well as participa-  
 tion in town government.  
 Since Zoom and its com-  
 panion programs are easy  
 to use, and smartphones,  
 laptops, tablets, webcams  
 and microphones are easy  
 to obtain, one can conve-



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7 a.m. to 11 a.m.

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er.

Yet to many deeply reli-  
gious Christians, it was a  
complimentary belief. You  
could be both Episcopalian  
and a spiritualist.

George Dearborn was  
curious. He hosted spiri-  
tualist Elizabeth Ewer,  
formerly of Maine, to  
hold meetings at his  
home on the town square.  
"Miss Lizzie Ewer,  
Inspirational Lecturer  
and Test Medium," an  
undated advertisement  
reads, "will hold a meet-  
ing at Dr. Dearborn's  
Residence, Sunday,  
November 25th at 2 o'clock,  
p.m. Public Cordially  
Invited." Dearborn, who'd  
recently changed his party  
affiliation after the local  
Republicans refused to  
support his run for town  
clerk, was drifting away

the house for the next ten  
years, holding meetings,  
updating the building. She  
sold it in 1909 and moved  
out of town. There con-  
tinued to be spiritualists in  
Exeter into the twentieth  
century. A group known as  
the Vine Spiritual Society  
advertised meetings as  
late as 1929. Dearborn  
may have been considered  
eccentric by his more con-  
ventional townsmen, but  
perhaps he felt a compan-  
ionship with his antiques,  
his stories and his dearly  
departed. Who's to say?

*Barbara Rimkunas is  
the curator of the Exeter  
Historical Society. Support  
the Exeter Historical  
Society by becoming a  
member. Join online at  
[www.exeterhistory.org](http://www.exeterhistory.org).*

committee members and  
participants to "zoom in"  
from home, or wherever  
they are, to be present at  
the meeting. The quality of  
and participation in virtual  
meetings has improved via  
sharing screens and infor-  
mation to the point where it  
has become clear that this is  
a better, more efficient way  
of operating town govern-  
ment meetings. As a result,  
the Legislature should look  
seriously at amending RSA  
91A in this legislative ses-  
sion to make this option  
permanent, as it provides  
several advantages.

First, residents gain better  
access to public meetings,  
plain and simple. This plat-  
form and method of meeting  
increases both participation  
and transparency, by allow-  
ing a greater segment of the  
population to participate.  
Second, virtual meetings  
are more sustainable. No

laptops, tablets, webcams  
and microphones are easy  
to obtain, one can conve-  
niently access any meeting  
they want, right from their  
home, where presumably  
people are most comfort-  
able. Meeting links are  
conveniently found on  
every meeting agenda.  
There are significant advan-  
tages to this new meeting  
format. These technological  
advances not only set the  
stage for greater citizen  
participation in meet-  
ings, but also promise to  
diversify the citizenry that  
make up key town boards,  
committees and commis-  
sions. Flexibility is the  
solution that is needed in  
a time where people are  
busier than ever before.  
While it's a shame a pan-  
demic had to trigger this  
change, it has happened,  
and thus presents a great  
opportunity for legislative  
action to make this meet-  
ing format permanent, and  
change our government for  
better, for the long term.  
All the normal items could  
still be required. Minutes,  
access to records, and  
meeting posting require-  
ments would not change  
(all of these are now able to  
be provided remotely, as  
well). Statutorily, all that  
would change would be the  
requirement for a phys-  
ical location for meetings. If  
someone couldn't access a  
meeting, they could con-  
tact the town or city meet-  
ing host and the meeting  
could be adjourned - to  
my knowledge this has not  
happened in over 150 public  
Zoom meetings in Exeter.  
In closing, by making this  
change now, which would  
require a minor markup to  
RSA 91A, we can create a  
better, more efficient, more  
sustainable state, city, and  
town government at all  
levels, and increase volun-  
teer and citizen participa-  
tion in our government.  
Once every city and town  
in New Hampshire imple-  
ments this change, they will  
see the instant benefits it  
brings, for the good of all.

*Russ Dean is the town  
manager of Exeter.*

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**Contact Dennis Thompson at [DThompson@seacoastonline.com](mailto:DThompson@seacoastonline.com)**





*Town Manager's Office*

NOV 02 2020

*Received*

October 29, 2020

Mr. Russell Dean  
Town Manager  
Town of Exeter  
10 Front Street  
Exeter, NH 03833

Dear Mr. Dean:

On August 11, 2020, HealthTrust provided notice of its **Annual Member Meeting & Board Elections** to be held on December 1, 2020 and suggested that you mark your calendar to participate. Although the date and time will remain the same, the event is moving to a virtual format as New Hampshire continues to deal with the impacts of COVID-19. Below please find the information you will need to register, along with the slate of recommended candidates recently adopted by the HealthTrust Governance & Nominating Committee. In addition to Member voting to fill the board seats whose terms are ending this year, the Annual Meeting will include a brief presentation entitled "HealthTrust's Year-in-Review."

#### **Your Vote Makes a Difference!**

By casting your vote in the Board of Directors elections, you help to ensure that HealthTrust's mission, vision and values remain at the forefront of all we do. A strong board is critical to HealthTrust's future. Board members develop HealthTrust's strategic goals, make decisions about HealthTrust products and services, and ensure HealthTrust is accountable to its Members.

#### **Proposed Slate of Candidates:**

HealthTrust's Governance & Nominating Committee at its meeting on October 22, 2020 voted to propose the following slate of candidates to serve on the HealthTrust Board of Directors:

Employee Director Position Nominee: Brian Rapp, Lieutenant, Claremont Fire Department

Municipal Director Position Nominee: Russell Dean, Town Manager, Town of Exeter

School Director Position Nominee: Adam Steel, Superintendent, SAU #39

At the Annual Meeting, Members may also nominate other qualified candidates to fill these vacant positions.

#### **Who Can Vote at the Annual Meeting?**

The governing board of a Member Group, by resolution, can appoint whomever it wants to cast the Member's vote at the Annual Meeting. However, in order not to disenfranchise Member Groups whose governing boards do not adopt such a resolution, the HealthTrust Bylaws provide

that the Member's top administrative official (for example, superintendent of schools, town manager, town administrator, etc.) or his or her certified designee shall be entitled to cast the Member's vote if the governing body does not adopt such a resolution.

#### **Required Certification Forms to Vote:**

**Any** individual voting at the Annual Meeting will have to have submitted the valid certification form(s) and associated documents as required by Section 6.3 (d) of the [HealthTrust Bylaws](#). All of the necessary forms, listed below, as well as the [HealthTrust Bylaws](#) may be accessed on HealthTrust's website, [www.healthtrustnh.org](http://www.healthtrustnh.org). (Click on *Who We Are*, then *Our Board of Directors and Governance* link in the left column.)

- [The Voting Certification Form](#)
- [The Certificate of Authorizing Resolution](#)
- [The Certification of Designation](#)

#### **How to Register?**

To register for the Annual Meeting, please email: [healthtrust-ed@healthtrustnh.org](mailto:healthtrust-ed@healthtrustnh.org) and indicate in your email that you would like to register for the HealthTrust Annual Meeting and include any applicable certification form(s) and associated documents. After registering, you will receive a confirmation email containing information on how to access the meeting and confirmation as to whether your voting certification forms are complete.

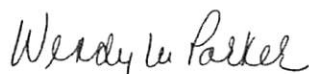
Individuals who plan to vote on behalf of a Member Group at the virtual Annual Member Meeting must register to do so *and* submit their required authorization form(s) *no later than the day prior* to the Annual Member Meeting in order to allow time for verification of proper authorization.

#### **How Member Voting will be Administered:**

At the Annual Meeting, the Governance & Nominating Committee's recommended slate of candidates will be moved. Additional nominations will also be sought from individuals registered to vote on behalf of a Member. The Chair will then hold a roll call vote for each open position by calling on the individuals who, through the registration process, are validly authorized to vote on behalf of Members. The Chair will announce the results of the roll call vote. This will be repeated for each of the open HealthTrust Board of Directors' positions.

Thank you for your continued support of HealthTrust. I look forward to seeing you virtually at the Annual Meeting on December 1, 2020! If you have any questions, please do not hesitate to contact me.

Sincerely,



Wendy Lee Parker  
Executive Director



Russ Dean <rdean@exeternh.gov>

# Discover the Work Opportunities in the Seacoast Region!

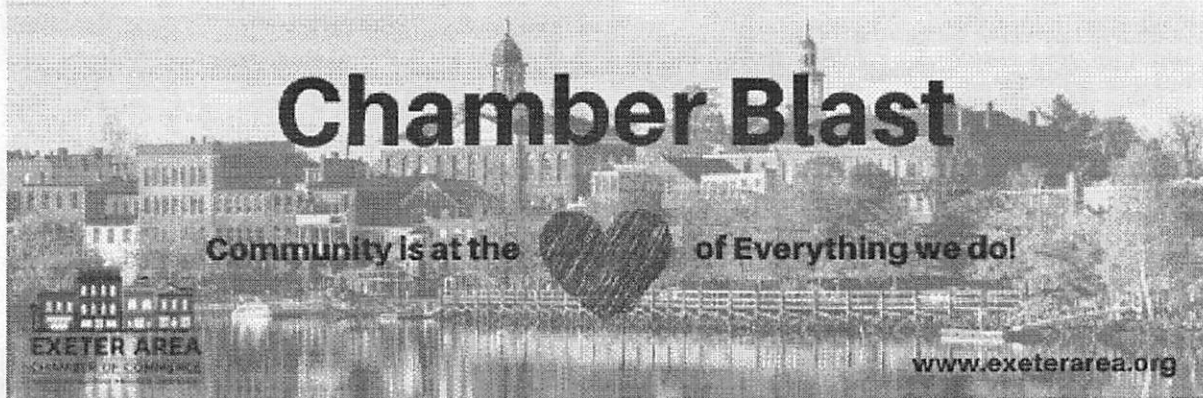
1 message

Exeter Area Chamber of Commerce <kim@exeterarea.org>

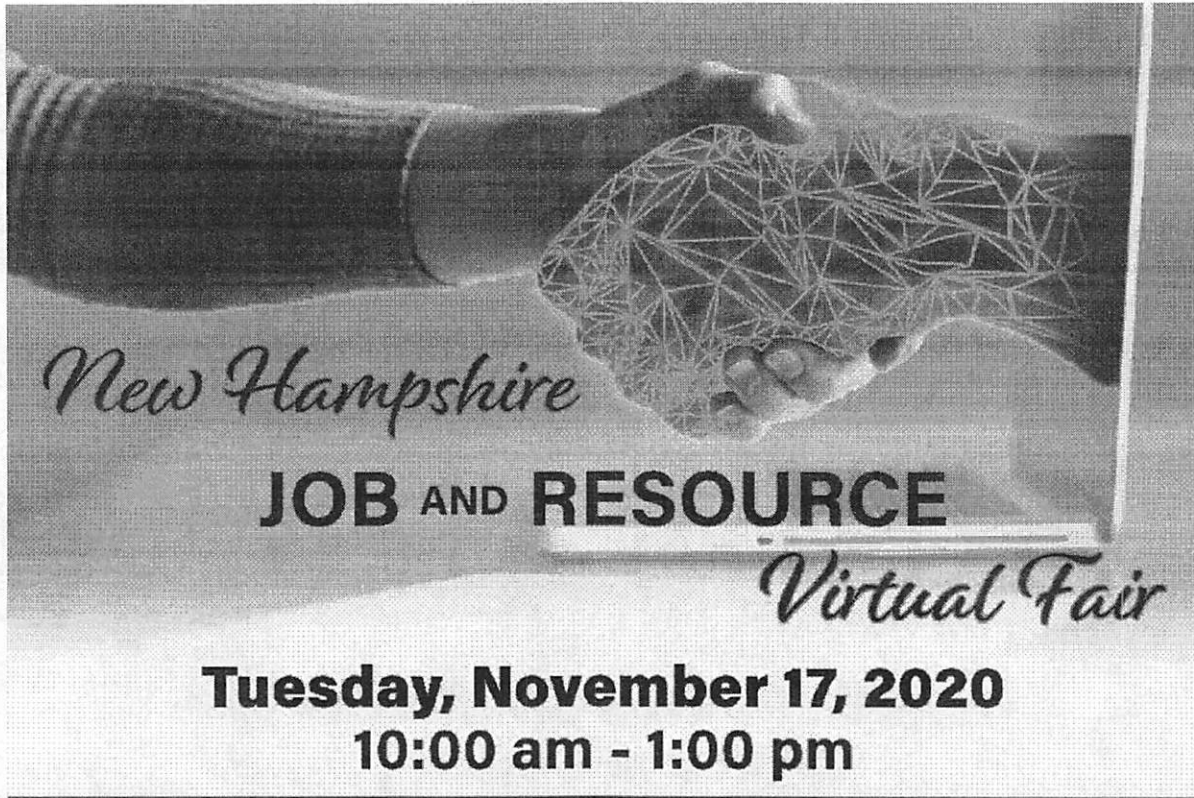
Thu, Nov 5, 2020 at 11:56 AM

Reply-To: kim@exeterarea.org

To: rdean@exeternh.gov







**Discover the opportunities in NH's SEACOAST REGION!**

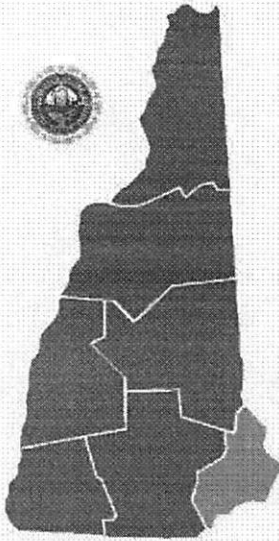
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Russ Dean <rdean@exeternh.gov>

### Social Media Post

Scott James Bly <scott\_bly@hotmail.com>

Mon, Nov 2, 2020 at 1:03 PM

To: "rdean@exeternh.gov" <rdean@exeternh.gov>, "npapakonstantis@exeternh.gov" <npapakonstantis@exeternh.gov>, "jgilman@exeternh.gov" <jgilman@exeternh.gov>, "mcowan@exeternh.gov" <mcowan@exeternh.gov>, "loliff@exeternh.gov" <loliff@exeternh.gov>, "dbrowne@exeternh.gov" <dbrowne@exeternh.gov>, "Tanisha.johnson@blmseacoast.com" <Tanisha.johnson@blmseacoast.com>

Russ Dean-Town Manager Exeter

Mr. Dean it has come to my attention that you recently made inquiry with regards to my involvement with the local BLM Seacoast chapter.

I have attached a screen shot for your reference and in case you care to reflect on your childish behavior or more importantly, if you attempt to deny you made these comments. Seeing you have since deleted them. I must say that I am not entirely shocked by your behavior. Your lack of self-awareness and disrespect towards certain members of the board that you work for is apparent in almost every single select board meeting, so it is not surprising that you treat members of this community in which you serve in the exact same manner.

What strikes me is how tone deaf you are.

The Director of the Seacoast BLM deserves respect and empathy for the work that is being done and the questions/demands you made on social media clearly highlight that you are not capable of offering either and it is bullying at best.

Respectfully, I feel that your behavior is threatening to me and potentially my family and it is extremely unbecoming of the title you hold as Exeter Town Manager.

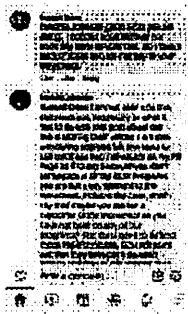
I do not know you; we have never met, nor have we corresponded outside of my inquiries into town matters. I find your comments slandering, egregious and out of line. As a result of me feeling threatened by you, I have contacted my attorney-If you mention my name outside of my involvement in town matters, I will pursue action against you both personally and professionally.

Mr. Dean, do not test me in either of these areas, do not involve me in your generalized social media meltdowns(which I have been told by MANY in this town that you have frequent episodes of) or off the cuff commentary. Do not attempt to recklessly connect the dots between me and other members of this community that do not exist, unless you would like for me to do the same to you and do not think that by deleting the comments that you made, that you somehow cannot or should not be held liable or accountable.

If I were you, I would focus on how you treat the people of this community and the board you work for and leave the private donations of individuals time and money to worthy causes to those that wish to remain anonymous.

Regards,

Scott J. Bly



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