

**Exeter Board of Selectmen Meeting  
Monday, October 24<sup>th</sup>, 2016, 7:00 p.m.  
Nowak Room, Town Office Building  
10 Front Street, Exeter, NH**

1. Call Meeting to Order
2. Bid Openings – Surplus Bobcat Mower, Parks/Recreation
3. Public Comment
4. Minutes & Proclamations
  - a. Proclamations/Recognitions
5. Approval of Minutes
6. Appointments
7. Discussion/Action Items
  - a. Quarterly Financial Report – Finance Department
  - b. King Property Analysis – Planning Department
8. Regular Business
  - a. Tax, Water/Sewer Abatements & Exemptions
  - b. Permits & Approvals
  - c. Town Manager’s Report
  - d. Selectmen’s Committee Reports
  - e. Correspondence
9. Review Board Calendar
10. Non-Public Session
11. Adjournment

Daniel Chartrand, Chairman  
Exeter Selectboard

Posted: 10/21/16 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. If you do not make such a request, you may do so with the Town Manager prior to the start of the meeting. No requests will be considered once the meeting has begun.

AGENDA SUBJECT TO CHANGE



TOWN OF EXETER  
10 FRONT STREET • EXETER, NH • 03833-3792 (603) 778-0591 • FAX 772-4709  
[www.exeternh.gov](http://www.exeternh.gov)

TO: SELECT BOARD MEMBERS AND RUSS DEAN, TOWN MANAGER  
FROM: DOREEN RAVELL, FINANCE DIRECTOR  
SUBJECT: BUDGET VS ACTUAL RESULTS (UNAUDITED) AS OF 09/30/16 & 09/30/15  
DATE: OCTOBER 24, 2016

## September 2016 vs. September 2015 Budget vs Actual Analysis

### General Fund Budget vs. Actual Revenues and Expenses

#### General Fund Revenues

For the quarter ended, September 30, 2016, (“current year”) General Fund (“GF”) actual revenues are flat over the prior September 30, 2015 (“prior year”) at \$ 9.5M vs \$ 9.4M which is only a difference of \$ 35K or .4% over the prior year. This trend is typical for the third quarter, because the Town’s largest source of revenue, which are property taxes, are only billed twice per year in the 2<sup>nd</sup> and 4<sup>th</sup> quarters of the year.

- **Property Tax Revenues**
  - Items of note for property taxes are that these revenues are estimated for both current and prior periods until NHDRA sets the tax rate in the last quarter of the year typically in October.
  - Property tax interest and penalties are down by \$ 36K over the prior year.
  - Other property taxes are up slightly at \$ 1.3K, and there are less property tax abatements by \$ 23K for the third quarter of 2016.
- **Motor Vehicle Revenues** have increased by \$155K due to more vehicle registrations.
- **Building Permits** and fees are down by \$74K or 26% over the prior year.
- **Other Permits and Fees** have increased by \$5.9K mostly due to increases in the Cable Franchise fee of \$3.9K, General Town Clerk Revenue of \$3.2K Dog Licenses of \$2K and other fees of \$.3K offset by a drop in Titles of \$3.5K.
- **Highway Block Grant** increased by \$22K or 11%.
- **Other State Grants** are up by \$7K or 32% mostly due to increases in the RERP Grant.
- **Income from Departments** has increased in the third quarter over the prior year by \$94K or 14% as follows:
  - **Increases in Revenues from Departments:**
    - Insurance Reimbursements \$43K.
    - Welfare Reimbursements \$24K (Paid by Private Trust Fund)

- Building Inspector Revenues \$4K due to construction activity.
- Planning General Revenues \$ 9K due to more activity.
- Miscellaneous Revenues \$25K and are mostly due to Pine Road Legal Reimbursement of \$ 20K
- Blue Bag Revenues are up by \$ 8K.
  
- **Revenue Decreases offsetting above Revenues:**
  - Police Detail Admin Fee \$7K
  - Public Works General Revenues \$ 4K.
  - Construction Debris Sticker Revenues \$ 3K
  - Special Election Reimbursement of \$3K
  - Fire Detail Reimbursements \$ 4K
  - Household Hazardous Waste Fees \$6K (have not yet realized revenues from HHW Day on Oct 15,2016).
  - Parking Ticket Revenues of \$ 2K
  - Town Ordinance Violations \$3K
  - Parking Ticket Revenue \$ 2K
  - Other Income from Department Revenue \$ 5K
  
- **Sale of Town Property** is up by \$ 12K (2001 Ford Pickup \$ 6K, Generators \$ 3K and other miscellaneous equipment of \$ 3K.
- **HealthTrust refunds** received in 2015 are not anticipated in 2016. This decrease offsets revenue increases by \$202K.

## General Fund Expenditures

Overall General Fund expenditures have decreased by \$ 168K or 1% compared to the prior year. Current year GF expenditures are \$ 12.6M or 72% spent against budget compared to \$12.5M or 72% spent in the prior year. Items of note as of September 30, 2016 are as follows:

- **General Government Group Expenses** (BOS, TM, HR, Legal, Transportation, TC, EL and MO) have increased by \$ 50K or 9% over the prior year. The biggest driver of increases is related to fixed costs for wages and benefits that have increased by \$ 30K, Town Clerk and Elections Departments' expenses that have increased by \$13K and \$2K in the current year due to more elections in 2016, Legal expenses are also up by \$ 14K over the prior year as well as. These increases are offset by decreases in

transportation expense of \$ 7K due to timing of the 3<sup>rd</sup> quarter payment to COAST and a \$ 2K decrease in BOS Special expenses over the prior year.

- **Finance Group Expenses** (Finance, Tax, Assessing and IT) have increased by \$26K or 5% over the prior year. Increases are related to higher wages, taxes and benefits of \$15K, a \$7.5K increase in audit fees due to timing of payments, a \$ 6K timing difference in payment of IT contract with JDSCC, a \$ 6K increase in Tax due to more supplies and legal/eviction notices, a \$ 2K timing difference in computer equipment purchases, \$ 4K decrease in software and network supplies which are offset by other general expense decreases of \$6K.
- **Planning, Building and Other Boards and Commissions (Zoning, Historic District and Heritage)** show increased expenses of \$ 44K or 14% for the third quarter of 2016. The increase is related to scheduled increases in wages, benefits and taxes of \$ 31K of which \$11K is attributable to 10 months of the Planning Director hired in the first quarter of 2016, \$29K of Grant Matching expenses for the Historic District Commission offset by decreases in Planning Studies of \$6K, HD education and training of \$8K and HD printing of \$2K.
- **Police Department** expenditures have decreased by \$ 30K or 1.2% for the third quarter of 2016.
  - **Police Administration Division** wages and benefits have decreased by \$19K or 4% due to the retirement of the Police Chief in the first quarter of 2016.
  - **The Police Staff Division's** expenses are down by \$ 75K or 19% which is directly related to staff vacancies and movement of the Captain to the Police Chief's position late in the first quarter of 2016 which is a decrease of \$55K. Timing of payment for the Prosecutor's services of \$ 16K and other small decreases in G&A expenses of \$4K have contributed to the overall decrease.
  - **The Patrol Division's** expenses have increased by \$ 43K or 3% over the prior year which is mostly due to contracted wage and benefits increases of \$46K offset by decreases in investigation expense of \$3K.
  - **Police Communication** expenses have increased by \$ 20K or 7% due to being fully staffed in this division for this quarter this year compared to the prior year as well as increases for contracted wages and benefits. Also contributing to the increases are contracted wages and benefits.
- **Fire Department** expenses have increased by \$83.6K or 3% over the prior year. Fire
  - **Fire Suppression** expenses have increased by \$ 46K or 2% for the third quarter. Increases are due to overtime of \$24K which is related to more call volume this year versus last year. The overtime increase is offset by a decrease in vacation coverage of \$15K and increases in contracted wages and

benefits of \$7K. Other expenses adding to the \$46K uptick in this department are the turnout gear of \$ 23K included in capital outlay, increased education and training expense of \$ 4K and an increase in uniforms of \$3K.

- **Fire Administration's** wages and benefits have increased by \$27K or 8% in the third quarter due to budgeted wage and benefit increases and the retirement of an Assistant Fire Chief last June 2015. The vacancy was not filled until late in the 4th quarter of 2015.
- **Emergency Management** is up slightly by \$.3K or 2% due to increases in radio repairs and emergency management equipment repairs of \$ 2K and \$1K, respectively, which are offset by decreases in command supplies, mobile communications and other general expenses of \$ 1.8K.
- **The Health Department's** expenses have increased by \$ 9.4K or 10%. Most of the increase is attributable to an increase in mosquito control expenses of \$ 7.4K and budgeted wage and benefits increases of \$ 1.6 and other general expenses of \$.5K.
- **Public Works Department** expenses have decreased by \$ 14K or 1% for the third quarter 2016.
  - **DPW Administration Expenses** are up by \$30K or 16% due to increases in EPA Storm Water Phase expenses of \$19.6K related to EPA mandates, budgeted wages and benefits have increased by \$8.5K and other general expenses are up by \$ 1.9K.
  - **Snow and Ice** expenses have decreased by \$269K or 62% over the prior year due to a milder winter in 2016 so far.
  - **Highway** expenses have increased by \$ 175K or 13% and is mostly due to timing of road paving that occurred in the second quarter of 2016 versus the third quarter of 2015, Although contracted wages and benefits, tree maintenance and storm drain and bridge repairs increased by \$12K, \$9K and \$4K, respectively, other general expense decreases such as road marking of \$25K, offset the increases.
  - **Solid Waste** has increased by \$41K or 8% this quarter due the timing of blue bag purchases of \$ 17K and construction debris bags of \$9.8K as well as increases in dozer rental of \$3K, landfill monitoring of \$ 2K, electronic waste expense of \$4K and other general expense increases of \$5.2K.
  - **Public Works Maintenance Department** (including Town Building, Structures and Garage) has a slight decrease of \$ 2.4K or .3%. Increases in budgeted wages and benefits of \$7.8K and maintenance projects of \$19K are

completely offset by decreases in tools and supplies of \$1.9K and decreased utility costs of \$ 28.7K described in more detail below.

- **Parks and Recreation** expenses have increased by \$ 9.5K or 3%. The increase is mostly due to a \$ 10K increase in contracted services for lawn and gardening care which is offset by a net decrease of \$.5K in other expenses.
- **Library** expenses have increased \$101K or 17% over the prior year. The increase is directly attributable to a \$52K increase in wages and benefits due to scheduled wage increases and the hiring of a new full-time staff person. The other increase is due to the timing of the library appropriations payment this year versus last year in the amount of \$49K.
- **General Fund Debt Service** has decreased by \$163K or 17% due to the retirement of the Conservation Land bond in 2015 in the amount of \$ 300K per year in principal which is offset by new debt in 2016 for the Linden Street Bridge and Downtown Sidewalks projects of \$ 176K offset by declining principle and interest in other general fund bond obligation debt of \$39K.
- **Utilities Expense**
  - **Natural Gas** expenditures within the general fund have decreased by \$ 3.6K or 6% from the prior year. Town-wide natural gas expenditures (including water and sewer departments) have decreased by \$5K or 5.5% over the prior year. Total natural gas expenditures are \$88 K in 2016 versus \$ 93K in the prior period.
  - **Electricity** costs have decreased by \$25K or 13% in the general fund. Town-wide electricity including water and sewer departments experienced a \$ 31.7K or 6.7% decrease over the prior year. Year-to-date town-wide electricity costs expended are \$438.6K in 2016 versus \$ 470.3K in the prior year. Most departments realized a large decrease in electricity costs which nets to \$ 81.6K in savings. These savings are offset by higher than prior year electric costs in the Water Distribution and Sewer Treatment Departments which had increases of \$ 13.9K and \$36K, respectively.
  - **Fuel** costs have decreased by \$ 12.8K or 14% over the prior year in the general fund due to lower fuel contract rates. The 2016 general fund fuel budget is expended by \$ 80K versus the prior period expended by \$92.8K.
- **General Fund Net Deficit** is \$ (3) M vs \$ (2.7) M as of September 2016 which has increased by \$ 321K or 10% from the prior year. All of the factors affecting net income are described above in the revenue and expense sections. The net deficit is temporary and expected to turn around after property taxes are collected for the 2<sup>nd</sup> half property tax billing that will occur November of the year.

## Water Fund Budget vs. Actual Revenue and Expenditures

### Water Fund Revenues

- Water Fund (“WF”) revenues for the current year increased by \$ 208K or 11% over the prior year. The increase is due to a combination of increases in water consumption and increased water rates in April 2016. Water consumption charges, were up by \$230.2K water service charges increased by \$4.4K, water impact fees decreased by \$25K and water assessment fees increased by \$ 8K. Water miscellaneous revenues decreased by \$4.9K and there was a drop in state grant revenue of \$ 4.6K over the prior year.

### Water Fund Expenses

- **Water Fund** expenses have decreased by \$ 47K or 2% versus the prior year. Below is a breakdown of expense increases and decreases by division within the Water Department.
- **Water Administration** expenses have decreased by \$40K or 12% below the prior year. Decreases are mostly due to a drop in legal expense of \$ 43K and legal and public notices of \$2K offset by an \$5K increase in property taxes.
- **Water Billing & Collection** expenses have increased over the prior year by \$10K or 10%. Increases are related to a \$ 7K increase in budgeted wages, benefits and taxes, and 1K timing difference in internet service plus other miscellaneous increases in general expenses of \$ 1.8K.
- **Water Distribution** expenses have increased by \$65K or 13% over the prior year due to increases in contracted maintenance for the water tank of \$71K, a \$17K increase in electric, natural gas and fuel which are offset by a \$ 9K decrease in timing of payments for system maintenance, a \$5.8K decrease in backflow expenses, offset by a \$ 10K decrease in overtime wages and other general expense net increases of \$2K.
- **Water Treatment** expenses have decreased by \$ 144K or 25% below the prior year. Decreases are due to lower wages, taxes and benefits of \$11K due to the retirement of a water treatment plant operator in the first quarter of 2016 not replaced until the end of the 3<sup>rd</sup> quarter, lower cost of chemicals of \$81K, lower electricity costs of \$44K and software agreement decrease of \$ 9K over the prior year. These decreases are offset by a net increase in other G&A expenses of \$1K.
- **Water Debt Service** expenses have increased by \$ 92.5K or 13% due to debt obligation payments beginning for the water meter replacement program of \$ 107.5K and water tank principle payments of \$6K offset by declining interest payments for waterline projects on Lincoln & Main Streets and the Portsmouth Ave waterline project of \$21K. Total debt service expense as of September 2016 versus last year is \$808K versus \$ 716K, respectively.

- **Water Capital Outlay** has increased by \$ 41.5K or 137% over the prior year due to the timing of \$66.5K in WTP maintenance which is offset by prior year vehicle purchases and water capital outlay of \$17.5 and \$6.5, respectively.
- **Water Appropriations from Reserves** has been used to fund the current Water & Sewer Rate Study with a cost split of 50% Water Fund and 50% Sewer Fund. The year-to-date expense is \$ 20.9K in each fund.

#### **Water Fund Net Income/ (Deficit)**

- Water Fund Net Deficit for the current year is \$ 246.9 versus \$ 406.2K. The net deficit has decreased by \$159.3K or 39% from the prior year. All of the factors affecting net income are described above in the revenue and expense sections above.

### **Sewer Fund Budget vs. Actual Revenues and Expenditures**

#### **Sewer Fund Revenues**

- Sewer Fund (“SF”) revenues for the current year have decreased by \$114K or 7% over the prior year. Sewer user charges have declined by \$8K, sewer impact fees are down by \$65K, Sewer abatements (contra-revenue account) have increased by \$40K and Industrial Pre Treat revenues are down by \$6K offset by other net increases of \$5K.

#### **Sewer Fund Expenses**

- **Sewer Fund** expenses have decreased by \$24K or 1% over the prior year.
- **Sewer Administration** expenses are flat year-over-year with a variance of \$ 1.3 or 1% decrease over the prior year.
- **Sewer Billing & Collection** expenses have increased by \$7K or 7% over the prior year. Increases are directly related to \$6K in budgeted wages, benefits, tax increases and a \$1K increase in internet services.
- **Sewer Collection** expenses have decreased by \$65.8 or 14% which is mostly attributable to decreases of overtime wages by \$ 6K, equipment maintenance of \$25K, pump control maintenance of \$ 30K, road repairs of \$5K, manhole maintenance of \$8K and electricity, natural gas and fuel of \$12K offset by an increases of \$21K in I/I Abatement. Please note the I/I Abatement has been reclassified from Capital Outlay FY 2016.
- **Sewer Treatment** expenses have increased by \$16K or 5% and is attributable to increases in contracted wages, benefits and taxes of \$8K, electricity costs of \$ 36K,

SCADA software increase of \$4K offset by decreases in equipment maintenance of \$20K and lab testing of \$ 12K.

- **Sewer Fund Debt Service** has increased by \$ 16.8K or 3%. The increase is primarily due to the payment of BAN (Bond Anticipation Note) interest for the Wastewater Treatment Plant Design of \$ 28K. This cost is offset by declining interest balances of older interest on debt and second year interest payments for sewer line projects on Lincoln & Main Streets of \$11.2K.
- **Sewer Capital Outlay** has decreased by \$ 47K or 49% and is mostly due to the reclassification of I/I Abatement Expenses to a maintenance account in Sewer Collection which covers \$ 39K of the decrease. A vehicle purchase of \$17.5 was made in 2015 and none in 2016. Other net increases for 2016 include a Wastewater Treatment Plant Upgrade of \$11.5K.
- **Sewer Appropriations from Reserves** has been used to fund the current Water & Sewer Rate Study with a cost split of 50% Water Fund and 50% Sewer Fund. The year-to-date expense is \$ 20.9K in each fund.

#### **Sewer Fund Net Income/(Deficit)**

**Sewer Fund Net Deficit** has decreased by \$ 144K or 98% versus the prior year. Current year net deficit is \$ 242K versus prior year net deficit of \$ 146K. All of the factors affecting net income are described above in the revenue and expense sections

### **Revolving Funds - Budget vs. Actual Revenues and Expenses**

#### **EMS Revolving Fund**

- **EMS Revolving Revenue** has increased by \$186K or 70% over the prior year. The reason for the large swing in EMS revenue is due to the change to a new third party ambulance billing company, Comstar, in 2015. It took most of the year for Comstar to get all of the ambulance billing transitioned over from the previous third party biller, insurance companies and Medicare/Medicaid.
- **EMS Revolving Fund expenses** have increased by 75K or 37% over the prior year.
- **Wages, taxes and benefits** have increased by \$ 27K or 27% in the current year due to a \$1K increase in contracted wages and benefits of the fire dispatcher, a \$20K uptick in EMS overtime and corresponding increases in taxes and benefits of \$6K. Overtime has increased due to more ambulance call volume over the prior year.
- **General Expenses** have increased \$ 48K or 46% and is mainly due to the commencement of a new 3-year ambulance lease in 2016. The new ambulance lease differs in both years, (3 vs 5 yr.) and amount and is \$ 14.5K higher than the prior lease. Other increases include \$11K for medical equipment maintenance, \$9K in ambulance

refunds, third party collection fees of \$ 5K, EMS capital outlay of \$4K, contracted training of \$2 and other general expense increases of \$ 2.5K.

- **Net income** has increased by \$ 110.9K or 185% over the prior year. Net income was \$59.8K in September 2015 versus net income of \$170.7K in September 2016. Increased net income is mostly attributable more revenue received from the 3<sup>rd</sup> party biller through September 2016 versus year to date September 2015.

### **Cable Television Revolving Fund (“CATV”)**

- **CATV revenue** is relatively flat at \$77.9K in September 2016 versus \$73.7K in September 2015 which is \$ 3.9K or 5.3% higher than the prior year.
- **CATV expenses** have decreased by \$8.4K or 10% in the current year.
  - Wages and benefits in the current year are lower by \$ 9K or 19% due to the departure of a part-time, 29 hour per week CATV employee earning more hourly than current staff.
  - General expenses are flat year over year: 34K as of September 2016 versus 33 K September 2015.
- **Net Income** has increased by \$12K or 179% over the prior year deficit of \$(7) K.

### **Recreation Revolving Fund (“RR”)**

#### **Recreation Revolving Fund Revenues**

- **Recreation Revolving Fund Revenues** have increased by \$75K or 18 % over the prior year. The revenue increase is due to greater Program Revenue of \$ 62K, Swimming Revenue of \$ 4K, Rec Pool Revenue of \$4K, Rec Concession Revenue of \$2K, Revenue Transfers-in of \$ 41K (from Recreation Impact Fees), a new Sponsorship Revenue category of \$ 6.4K and Trips Program of \$4.6K. These increases are offset by revenue decreases in Special Event revenue of \$ 49K (due to timing).
- **Program revenue** increased due to expansion of the number of registrants permitted to the Teen Camp Program and slightly increased fees for other camp/swim programs.
- **Special Event Revenue** is down by \$49K in the third quarter 2016 due to the timing of the receipts from the online Powder Keg vendor. Most revenues were received in late September 2015 for the Powder Keg Event versus receipts received in early October of 2016 for the current year event.
- **Revenue transfers in** from Recreation Impact fees were used to offset the costs of the Recreation Park Site Evaluation of \$ 14.8K, Recreation Software Upgrade of \$5K and Tennis Court Resurfacing of \$ 3K.

- Contributors to **sponsorship revenue** of \$ 6.4K are: Convenient MD, Sweetheart Dance, Granite State Track, Lacrosse and Flag Football.

### **Recreation Revolving Fund Expenses**

- **Wages, taxes and benefits** have increased over the prior year by \$38K or 24% due to wage increases given to seasonal staff. Increases to wages are offset by the increase in program revenue and swimming fees.
- **General Expenses** have decreased by \$7K or 3% over the prior year. The biggest driver is a \$31K decrease year-to-date for capital outlay which is offset by higher expenses of \$19K for recreation programs \$4K for special event expenses and \$ 1K for trip expenses.
- **Net income** has increased by \$44.2K from a \$(.2)K deficit in the prior year to \$ 44K in the current year. Revenue increases are the main driver affecting the bottom line for the Recreation Revolving Fund.

Town of Exeter  
 General Fund Revenues & Expenses (unaudited)  
 As of Sept 30, 2016 and Sept 30, 2015

DRAFT

| Description  | Current Year Budget vs Actual |                         |                                       | Prior Year Budget vs Actual           |               |                         | Comparison of Actuals                 |                          |                         | Notes  |
|--|-------------------------------|-------------------------|---------------------------------------|---------------------------------------|---------------|-------------------------|---------------------------------------|--------------------------|-------------------------|--|
|  | 2016 Budget                   | Actual Revenue 09/30/16 | BVA Favorable/ (Unfavorable) Variance | BVA Favorable/ (Unfavorable) Variance | 2015 Budget   | Actual Revenue 09/30/15 | BVA Favorable/ (Unfavorable) Variance | 2016 vs 2015 \$ Variance | 2016 vs 2015 % Variance |  |
| Property Tax Revenue   | \$ 12,076,072                 | \$ 6,067,601            | \$ (6,008,471)                        | 50.2%                                 | \$ 12,573,567 | \$ 6,069,597            | \$ (6,503,970)                        | (1,996)                  | 0%                      | Includes property tax less overlay, plus jeopardy, yield, current use and PILOT taxes, penalties and interest. 1st half of property taxes will be billed in the 2nd quarter. |
| Motor Vehicle Permit Fees                                      | 2,550,000                     | 1,984,590               | (565,410)                             | 78%                                   | 2,200,000     | 1,829,613               | (370,387)                             | 154,977                  | 8%                      | Motor vehicle registration and fees  |
| Building Permits & Fees  | 310,000                       | 285,223                 | (24,777)                              | 92%                                   | 170,000       | 359,596                 | 189,596                               | (74,373)                 | -26%                    | Fees charged by Building & Code Enforcement  |
| Other Permits and Fees From the Federal Government             | 205,000                       | 131,492                 | (73,508)                              | 64%                                   | 150,000       | 125,600                 | (24,400)                              | 5,892                    | 4%                      | Includes GF portion of Cable TV & Vital Statistics Fees  |
| Meals & Rooms Tax Revenue                                      | 231,000                       | -                       | (231,000)                             | 0%                                    | -             | -                       | -                                     | -                        | 0%                      | 2016-Fisheries Habitat Conservation Program Office Meals & Rooms Revenue received from the State in December each year   |
| State Highway Block Grant                                      | 754,028                       | -                       | (754,028)                             | 0%                                    | 696,839       | -                       | (696,839)                             | -                        | 0%                      | Federal Highway Grant Received quarterly   |
| Other State Grants/Reimbursements                              | 292,791                       | 209,222                 | (83,569)                              | 71%                                   | 290,000       | 186,954                 | (103,046)                             | 22,268                   | 11%                     |  |
| Income from Departments  | 38,884                        | 22,370                  | (16,514)                              | 58%                                   | 9,000         | 15,178                  | 6,178                                 | 7,192                    | 32%                     | Railroad Tax, RERP, Other Miscellaneous State Grants   |
| Sale of Town Property  | 850,000                       | 650,232                 | (199,769)                             | 76%                                   | 950,000       | 556,457                 | (393,543)                             | 93,775                   | 14%                     | General Revenues charged by Town Departments   |
| Interest Income  | 12,450                        | 12,457                  | 7                                     | 100%                                  | 10,000        | 350                     | (9,650)                               | 12,107                   | 0%                      | Includes sale of deeded property on Exeter Road  |
| Other Miscellaneous Revenues                                   | 1,000                         | 838                     | (162)                                 | 84%                                   | 1,000         | 842                     | (158)                                 | (4)                      | 0%                      | Interest income earned on bank accounts  |
| Healthtrust Refund Revenue                                     | 22,075                        | 18,099                  | (3,976)                               | 82%                                   | 25,000        | 16,698                  | (8,302)                               | 1,401                    | 8%                      | Town Rental Property, Donated Property and Town Hall rental income   |
| Transfer in from Library                                       | -                             | -                       | -                                     | 0%                                    | 201,923       | 201,923                 | 201,923                               | (201,923)                | -100%                   | No Healthtrust Refunds in 2016   |
| EMS Revolving Fund   | 121,835                       | (121,835)               | (121,835)                             | 100%                                  | 10,000        | 10,000                  | 10,000                                | (10,000)                 | -100%                   |  |
| Transfer in from Capital Projects/From Trust & Fiduciary Funds | 36,600                        | (36,600)                | (36,600)                              | -100%                                 | -             | -                       | -                                     | -                        | #DIV/0!                 |  |
| Revenue Transfers In/Out                                       | 75,000                        | 73,399                  | (1,601)                               | 98%                                   | 150,000       | 48,086                  | (101,914)                             | 25,313                   | 53%                     | Funds Transferred from Sick Leave Trust  |
| Total General Fund Revenues                                    | 233,435                       | 73,399                  | (160,036)                             | 31%                                   | 150,000       | 58,086                  | (91,914)                              | 15,313                   | -100%                   | Other Transfers  |
| Appropriations for Warrant Article                             | \$ 17,576,735                 | \$ 9,455,523            | \$ (8,121,212)                        | 54%                                   | \$ 17,225,406 | \$ 9,420,894            | \$ (7,804,512)                        | \$ 34,629                | 0.4%                    | 1st Half of 2016 property taxes to be billed in second quarter 2016  |
| Gross Revenues   | \$ 17,967,834                 | \$ 9,846,622            | \$ (8,121,212)                        | 55%                                   | \$ 17,775,646 | \$ 9,971,133            | \$ (7,804,512)                        | \$ (159,140)             | -41%                    | Includes Human Services, FD and DPW union contracts, but not Capital Projects  |
|  |                               |                         |                                       |                                       |               |                         |                                       | \$ (124,511)             | -1%                     | Decrease of General Fund Revenues over prior year  |



Town of Exeter  
 Sewer Fund Revenues & Expenses (unaudited)  
 As of Sept 30, 2016 and Sept 30, 2015

DRAFT

| Description                              | Current Year |                         |                                       |   | Prior Year   |                         |                                       |   | Comparison of Actuals    |                         | Notes   |
|--|--------------|-------------------------|---------------------------------------|---|--------------|-------------------------|---------------------------------------|---|--------------------------|-------------------------|---|
|  | 2016 Budget  | Actual Revenue 09/30/16 | BVA Favorable/ (Unfavorable) Variance | BVA Favorable/ (Unfavorable) % Variance | 2015 Budget  | Actual Revenue 09/30/15 | BVA Favorable/ (Unfavorable) Variance | BVA Favorable/ (Unfavorable) % Variance | 2016 vs 2015 \$ Variance | 2016 vs 2015 % Variance |   |
| <b>Sewer Fund Revenues</b>               |              |                         |                                       |   |              |                         |                                       |   |                          |                         |   |
| State Grant Revenue                      | \$ 21,472    | \$ 21,433               | \$ (39)                               | 100%                                    | \$ 13,064    | \$ 27,173               | \$ 14,109                             | 208%                                    | \$ (5,740)               | -21%                    | Wastewater and PTAP Grants  |
| Sewer Enterprise Revenues                | 2,379,077    | 1,575,069               | (804,008)                             | 66%                                     | 2,483,558    | 1,689,124               | (794,434)                             | -32%                                    | (114,055)                | -7%                     | Revenue from Sewer Usage, Service Charges, Impact and Assessment Fees and other Misc-Sewer Revenues |
| Appropriations for Warrant Articles      | 8,941        | 8,941                   | -                                     | 0%                                      | -            | -                       | -                                     | -                                       | 8,941                    | 100%                    |   |
| Sewer Fund Revenues                      | \$ 2,409,490 | \$ 1,596,502            | \$ (804,047)                          | 66%                                     | \$ 2,496,622 | \$ 1,716,297            | \$ (780,325)                          | 69%                                     | \$ (119,795)             | -7%                     |   |
| <b>Sewer Fund Expenses</b>               |              |                         |                                       |   |              |                         |                                       |   |                          |                         |   |
| Sewer Administration Expense             | 346,779      | 262,785                 | 83,994                                | 76%                                     | 349,190      | 264,059                 | 85,131                                | 76%                                     | \$ (1,274)               | 0%                      | Sewer Admin wages and expenses  |
| Sewer Billing Expense                    | 142,358      | 102,959                 | 39,399                                | 72%                                     | 132,733      | 95,843                  | 36,890                                | 72%                                     | \$ 7,116                 | 7%                      | Sewer Billing wages and expenses  |
| Sewer Collection Expense                 | 708,309      | 413,557                 | 294,752                               | 58%                                     | 653,688      | 479,387                 | 174,301                               | 73%                                     | \$ (65,830)              | -14%                    | Sewer collection wages and expenses   |
| Sewer Treatment Expense                  | 467,636      | 331,560                 | 136,076                               | 71%                                     | 492,487      | 315,234                 | 177,253                               | 64%                                     | \$ 16,326                | 5%                      | Sewer treatment wages and expenses  |
| Sewer Fund Debt Service Expense          | 658,388      | 630,450                 | 27,938                                | 96%                                     | 642,765      | 613,185                 | 29,580                                | 95%                                     | \$ 17,265                | 3%                      | Sewer Fund Debt Service   |
| Sewer Fund Capital Outlay Expense        | 77,079       | 48,446                  | 28,633                                | 63%                                     | 225,759      | 95,465                  | 130,294                               | 42%                                     | \$ (47,019)              | -49%                    | Vehicles, Leases, and I/I Abatement for 2015  |
| Sewer Fund BAN Interest                  | 27,937       | 28,005                  | (68)                                  | 100%                                    | -            | -                       | -                                     | 0%                                      | \$ 28,005                | -100%                   | Bond Anticipation Loan for WWTP Design Costs  |
| Sewer Appropriations from Reserves       | -            | 20,874                  | (20,874)                              | 100%                                    | -            | -                       | -                                     | 0%                                      | \$ 20,874                | -100%                   | Water & Sewer Rate Study  |
| Total Sewer Fund Expenses                | 2,400,549    | 1,838,636               | 561,913                               | 77%                                     | 2,496,622    | 1,863,173               | 633,449                               | 75%                                     | \$ (24,537)              | -1%                     | Total Sewer Fund Expenditures   |
| Sewer Fund Warrant Articles              | 8,941        | 1,716                   | 7,225                                 | 19%                                     | -            | -                       | -                                     | 0%                                      | \$ 1,716                 | -100%                   | Warrant Articles  |
| Total Sewer Expenses and Warrant Article | 2,409,490    | 1,840,352               | 569,138                               | 76%                                     | 2,496,622    | 1,863,173               | 633,449                               | 75%                                     | \$ (22,821)              | -1%                     |   |
| Net Income/(Deficit)                     | \$ -         | \$ (242,134)            | \$ (242,134)                          | 100%                                    | \$ -         | \$ (146,876)            | \$ (146,876)                          | 100%                                    | \$ (144,332)             | 98%                     | Net Increase/(decrease) of Revenue over Expenses  |

DRAFT

Town of Exeter  
 Ambulance Revolving Fund - Revenues & Expenses (unaudited)  
 As of Sept 30, 2016 and Sept 30, 2015

|                                  | Current Year |                 |   |  | Prior Year  |                 |   | Comparison of Actuals                  |                          |                         |   |
|----------------------------------|--------------|-----------------|---|--|-------------|-----------------|---|--|--------------------------|-------------------------|---|
|                                  | 2016 Budget  | Actual 09/30/16 | BVA Favorable/(Unfavorable) \$ Variance | BVA Favorable/(Unfavorable) % Variance | 2015 Budget | Actual 09/30/15 | BVA Favorable/(Unfavorable) \$ Variance | BVA Favorable/(Unfavorable) % Variance | 2016 vs 2015 \$ Variance | 2016 vs 2015 % Variance |   |
| EMS- Ambulance Transport Revenue | \$ 445,612   | \$ 449,880      | \$ 4,268                                | 101%                                   | \$ 445,612  | \$ 263,993      | \$ (181,619)                            | 59%                                    | \$ 185,887               | 70%                     | Ambulance Transport Revenue   |
| Wages, Taxes & Benefits          | \$ 186,676   | \$ 127,502      | \$ 59,174                               | 68%                                    | \$ 186,595  | \$ 100,447      | \$ 86,148                               | 54%                                    | \$ 27,055                | 27%                     | Includes Wages for 1 Dispatcher and Ambulance OT for Suppression Dept |
| General Expenses                 | \$ 160,246   | \$ 151,657      | \$ 8,589                                | 95%                                    | \$ 143,204  | \$ 103,722      | \$ 39,482                               | 72%                                    | \$ 47,935                | 46%                     | Includes Ambulance Lease \$ 62K                                       |
| Total Expenses                   | \$ 346,922   | \$ 279,159      | \$ 67,763                               | 80%                                    | \$ 329,799  | \$ 204,169      | \$ 125,630                              | 62%                                    | \$ 74,990                | 37%                     | Total of All Expenses   |
| Net Income/(Deficit)             | \$ 98,690    | \$ 170,721      | \$ 72,031                               | 173%                                   | \$ 115,813  | \$ 59,824       | \$ (55,989)                             | 52%                                    | \$ 110,897               | 185%                    | Net increase of Revenue over Expenses                                 |

Net increase in revenue is related to timing of the delay in receiving payments from the new 3rd party billing company in 2015.

Town of Exeter  
 CATV Revolving Fund- Revenue & Expenses (unaudited)  
 As of Sept 30, 2016 and Sept 30, 2015

DRAFT

| Description             | Current Year |                 |                                 |          | Prior Year  |                 |                                 |          | Comparison of Actuals |            | Notes  |
|-------------------------|--------------|-----------------|---------------------------------|----------|-------------|-----------------|---------------------------------|----------|-----------------------|------------|--|
|                         | 2016 Budget  | Actual 09/30/16 | BVA Favorable/ (Unfavorable) \$ | Variance | 2015 Budget | Actual 09/30/15 | BVA Favorable/ (Unfavorable) \$ | Variance | 2016 vs 2015 Variance | % Variance |  |
| CATV Revenue            | \$ 147,250   | \$ 77,595       | \$ (69,655)                     | 53%      | \$ 140,000  | \$ 73,681       | \$ (66,319)                     | 53%      | \$ 3,914              | 5.3%       | 50% of Comcast Revenue to General Fund and 50% to CATV Fund            |
| CATV Expenses           |              |                 |                                 |          |             |                 |                                 |          |                       |            |  |
| Wages, Taxes & Benefits | \$ 64,205    | \$ 38,112       | \$ 26,093                       | 59%      | \$ 61,143   | \$ 47,213       | \$ 13,930                       | 77%      | \$ (9,101)            | -19%       | 20% of IT Director Salary, PT Wages, payroll taxes, NHRS and insurance |
| General Expenses        | \$ 70,274    | \$ 34,027       | \$ 36,247                       | 48%      | \$ 67,321   | \$ 33,366       | \$ 33,955                       | 50%      | 661                   | 2%         | Includes annual E-Channel Assessment                                   |
| Total Expenses          | \$ 134,479   | \$ 72,139       | \$ 62,340                       | 54%      | \$ 128,464  | \$ 80,579       | \$ 47,885                       | 63%      | (8,440)               | -10%       | Total of all expenses  |
| Net Income/(Deficit)    | \$ 12,771    | \$ 5,456        | \$ (7,315)                      | 43%      | \$ 11,536   | \$ (6,898)      | \$ (18,434)                     | -60%     | \$ 12,354             | 179%       | Net Increase over the prior year                                       |

Town of Exeter  
 Recreation Revolving Fund Revenues & Expenses(unaudited)  
 As of Sept 30, 2016 and Sept 30, 2015

DRAFT

| Description                  | Current Year |                 |  |   | Prior Year  |                 |  |   | Comparison of Actuals       |                            | Notes   |
|------------------------------|--------------|-----------------|--|---|-------------|-----------------|--|---|-----------------------------|----------------------------|---|
|                              | 2016 Budget  | Actual 09/30/16 | BVA Favorable/<br>(Unfavorable) \$<br>Variance | BVA Favorable/<br>(Unfavorable)<br>% Variance | 2015 Budget | Actual 09/30/15 | BVA Favorable/<br>(Unfavorable) \$<br>Variance | BVA Favorable/<br>(Unfavorable) %<br>Variance | 2016 vs 2015 \$<br>Variance | 2016 vs 2015<br>% Variance |   |
| Total Revenue                | \$ 488,812   | \$ 493,250      | \$ 4,438                                       | 1%  | \$ 488,200  | \$ 418,062      | \$ (70,138)                                    | 86%   | \$ 75,188                   | 18%                        | Special Events, Program, Pool and Trip Revenue            |
| Wages, Taxes & Benefits      | \$ 158,100   | \$ 192,950      | \$ (34,850)                                    | 122%  | \$ 173,603  | \$ 155,030      | \$ 18,573                                      | 89%   | \$ 37,920                   | 24%                        | Camp Salaries and OT for Rec Coordinator                  |
| General Expenses             | \$ 296,500   | \$ 256,195      | \$ 40,305                                      | 86%   | \$ 328,060  | \$ 263,195      | \$ 64,865                                      | 80%   | \$ (7,000)                  | -3%                        | Expenses related to pool, camp and trips                  |
| Total Rec Revolving Expenses | \$ 454,600   | \$ 449,145      | \$ 5,455                                       | 99%   | \$ 501,663  | \$ 418,225      | \$ 83,438                                      | 83%   | \$ 30,920                   | 7%                         | Total Wages, Taxes, Benefits and General Expenses         |
| Net Income/(Deficit)         | \$ 34,212    | \$ 44,105       | \$ 9,893                                       | 129%  | \$ (13,463) | \$ (163)        | \$ 13,300                                      | 1%  | \$ 44,268                   | -27158%                    | Net Increase of revenues over expenses versus prior year. |

Town of Exeter  
 Analysis of Property Tax/Liens Receivable  
 As of 09/30/16 and 09/30/15

DRAFT

| Type | Bill Year          | Balance Outstanding as of 09/30/16 | Balance Outstanding as of 09/30/15 | \$ Change           | % Change     |
|------|--------------------|------------------------------------|------------------------------------|---------------------|--------------|
| Lien | 2007               | 1,211                              | 1,211                              | -                   | 0%           |
| Lien | 2008               |                                    |                                    | -                   | 0%           |
| Lien | 2009               | 376                                | 2,056                              | (1,680)             | (82)%        |
| Lien | 2010               | 3,523                              | 49,289                             | (45,766)            | (93)%        |
| Lien | 2011               | 10,261                             | 74,670                             | (64,409)            | (86)%        |
| Lien | 2012               | 9,930                              | 104,341                            | (94,411)            | (90)%        |
| Lien | 2013               | 89,100                             | 196,255                            | (107,155)           | (55)%        |
| Lien | 2014               | 192,801                            | 342,468                            | (149,667)           | (44)%        |
|      | <b>Subtotal</b>    | <b>\$ 307,202</b>                  | <b>\$ 770,290</b>                  | <b>\$ (463,088)</b> | <b>(60)%</b> |
| Tax  | 2015               | \$ 307,928                         | \$ 626,903                         | (318,975)           | (51)%        |
| Tax  | 2016               | 521,245                            | -                                  | 521,245             | 100%         |
|      | <b>Subtotal</b>    | <b>\$ 829,173</b>                  | <b>\$ 626,903</b>                  | <b>\$ 202,270</b>   | <b>32%</b>   |
|      | <b>Grand Total</b> | <b>\$ 1,136,375</b>                | <b>\$ 1,397,193</b>                | <b>\$ (260,818)</b> | <b>(19)%</b> |

As of September 30, 2016, 98% of 2016 property taxes billed were paid. Overall there is a 19% decrease in property tax/lien receivables as of 9/30/16.

Town of Exeter  
 Analysis of Accounts Receivable Aging - Water & Sewer  
 Sept 30, 2016 vs Sept 30, 2015

DRAFT

|                     | <u>Current</u> | <u>31-60 Days</u> | <u>61-90 Days</u> | <u>Over 90 Days</u> | <u>Total</u> |
|---------------------|----------------|-------------------|-------------------|---------------------|--------------|
| As of 09/30/16      | \$ 604,484     | \$ 5,326          | \$ 16,137         | \$ 26,019           | \$ 651,966   |
| Percent Outstanding | 93%            | 1%                | 2%                | 4%                  | 100%         |
| As of 09/30/15      | \$ 528,125     | \$ 6              | \$ 26,572         | \$ 148,402          | \$ 703,105   |
| Percent Outstanding | 75%            | 0%                | 4%                | 21%                 | 100%         |
| Increase/(Decrease) | \$ 76,359      | \$ 5,320          | \$ (10,435)       | \$ (122,383)        | \$ (51,139)  |
|                     | -149%          | -10%              | 20%               | 239%                | 100%         |

Accounts receivable over 90 days has decreased by 239% or \$ 122K due to a large payment on a receivable over 90 day was paid in the 3rd quarter of 2016.

**Current Year**

Breakdown of Water/Sewer Accounts Receivable Outstanding by Year: As of Sept 30, 2016

| <u>Year</u>  | <u>Water</u>   | <u>Sewer</u>   | <u>Total</u>   | Percent of Total |
|--------------|----------------|----------------|----------------|------------------|
| 2008         |                | 226            | 226            | 0.03%            |
| 2009         | 4              | 140            | 144            | 0.02%            |
| 2010         | (270)          | 173            | (97)           | -0.01%           |
| 2011         |                | 1,239          | 1,239          | 0.19%            |
| 2012         |                | 206            | 206            | 0.03%            |
| 2013         | 54             | 338            | 392            | 0.06%            |
| 2014         | 219            | 1,077          | 1,296          | 0.20%            |
| 2015         | 352            | 1,298          | 1,650          | 0.25%            |
| *2016        | 360,968        | 285,942        | 646,910        | 99.22%           |
| <b>Total</b> | <b>361,327</b> | <b>290,639</b> | <b>651,966</b> | <b>100%</b>      |

\* Includes current billing

Town of Exeter, New Hampshire  
Board of Selectmen  
10 Front Street  
Exeter, New Hampshire 03833

**Additional Offices:**  
Andover, MA  
Greenfield, MA  
Manchester, NH  
Ellsworth, ME

Dear Board of Selectmen:

We have audited the financial statements of the Town of Exeter, New Hampshire as of and for the year ended December 31, 2015 and have issued our report thereon dated September 7, 2016. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team and others in our Firm have complied with all relevant ethical requirements regarding independence. Safeguards that have been applied to eliminate threats to independence or reduce them to an acceptable level include annual certification by all Firm staff of independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town is included in the notes to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended December 31, 2015. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Estimated lives and depreciation methods for depreciable assets.
- Collectability of receivables.
- Net OPEB obligation.
- Net pension liability.

Management's estimates of the above are based on various criteria. We evaluated the key factors and assumptions used to develop these estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

## *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures affecting the Town's financial statements.

## **Identified or Suspected Fraud**

We have not identified or obtained information that indicates that fraud may have occurred.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Town's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in the letter dated September 7, 2016.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings or Issues**

In the normal course of our professional association with the Town, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town's auditors.

## **Other Information in Documents Containing Audited Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the Town's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information (if applicable) and considered whether such information, or the manner of its presentation, was materially inconsistent with the presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of the Town and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Melanson Heath*

September 7, 2016



# 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)

---

**Date:** 10/20/2016  
**To:** Russ Dean, Town Manager  
**From:** Dave Sharples, Town Planner  
**Re:** Map 47 Lot 7

I am writing this memorandum in response to your request for a planning analysis on Map 47 Lot 7 as discussed at the Board of Selectmen meeting on October 10, 2016. I have attached three documents that I hope is what you were looking for. One is an analysis of the parcel along with two maps that identify the potential land available for development at the site.

The analysis provides site characteristics, information on traffic, zoning of the parcel, and what land could theoretically be developed under our current land use regulations. Please note that this analysis is based upon the best information I have available on the parcel which is limited. This is important as there may be additional constraints/opportunities on the site which I am not aware of.

enc (3)

# Map 47 Lot 7 Site Analysis

---

## Site characteristics:

- Parcel is approximately 62.5 acres according to the Town's GIS database;
- Parcel has approximately 600 feet of frontage on Epping Road according to the Town's GIS database.
- Parcel is in a prime location along one of Exeter's major commercial corridors with immediate access to Route 101.
- Surrounding land uses include a mix of commercial and industrial uses. Closest residential use is on the other side (North) of Route 101.
- Municipal water and sewer is not readily available at the site. However, the recently approved TIF proposes to extend water and sewer from Continental Drive to just north of Route 101 and will be readily available to this parcel;
- 3 phase power is available.
- Parcel is located in Economic Revitalization Zone (ERZ).
- Parcel is currently in current use and generates approximately \$110 in annual tax revenue.
- Parcel is relatively flat with no steep slopes.
- Significant limiting factor to development is the approximately 20 acres of wetlands that are strewn across the entire site. This represents approximately one-third of the parcel.

## Traffic Information

- 12,000 Average Vehicles per Day (ADT) on Epping Road south of Route 101 (2015).
- 10,000 ADT on Epping Road north of Route 111A (2013).
- 43,000 - 46,000 ADT on Route 101 before and after Exit 9.
- TIF proposes to extend water and sewer from Continental Drive to just north of Route 101 and new roadway off east side of Epping Road to access Map 47 Lot 8 and adjacent parcels.

## Site Zoning:

- Parcel is located in the C-3 Epping Road Highway Commercial District (C-3).
- Building setback from Epping Road - 85' (75 feet for parking areas).
- 30' side setback.
- 50' rear setback.
- Minimum open space - 20%.
- Maximum building height - 50'.

- Maximum building coverage - 40%.
- Uses permitted by right in the C-3 Zoning District: Retail services, business offices, professional offices and medical offices, hotels/motels. Bed and Breakfast. Child day care. Essential services. Automobile repair shops and washing establishments. New and used car dealers. Amusement Centers. Wholesale establishments, distribution plants and warehouses. Landscape services and garden supply establishments. Animal hospitals and veterinarians, animal boarding/kennels. Boat sales and services. Assisted Living Facility.
- Uses permitted via Special Exception: Gasoline and/or services stations. Sexually oriented business use. Light industry. Medical Rehabilitation Facilities and elderly congregate healthcare facilities. Churches and similar places of worship. Community buildings, social halls, clubs, lodges and fraternal organizations. Heliports.
- Any uses not listed above would require a variance.

Development constraints/opportunities:

Bedrock appears to be present on the site but this analysis assumes that these areas could be developed. Topography of the site is relatively flat so slopes do not appear to be an issue. However, the lack of slope on the site coupled with the extensive hydric soils can make stormwater management a challenge. I also do not possess any information regarding vernal pools at the site. Vernal pools require a 75 foot no-cut-no-disturb buffer that would be applied if any exist on the parcel.

The most significant factor that constrains the development potential of this lot appears to be the extensive wetlands on the site. Over 20 acres of the 62.5 acre site is wetland. In addition to one-third of the site being wetlands, they are not contained to one portion of the site but are spread across the entire parcel leaving small pockets of developable land. To highlight this, I have included a wetlands map that identifies the wetlands, the regulatory buffer, and the remaining land that theoretically could be developed.

For the sake of this analysis, I used a buffer of 50 feet. Exeter regulations require a no-cut-no-disturb wetland buffer between 40 - 100 feet depending upon the characteristics of the wetlands. A 100 foot buffer applies only to Prime wetlands but this site does not appear to contain any Prime wetlands so the wetland buffer at this site would be either 40 feet or 50 feet so I used 50 feet. Applying a 40 foot buffer would slightly increase the acreages provided. However, I do not possess specific information on the wetland types so could not perform the analysis using the specific buffers that may be applicable.

When applying the 50 foot buffer to the wetlands and removing the land within the zoning setbacks, there is approximately 14.6 acres of potentially developable land

outside the wetlands and the buffer. However, this land is not contiguous and spans over many small pieces as shown on the attached map. I would argue that the smaller pockets of the potentially developable land are not developable. Removing the smaller pockets of land less than one acre in size leaves approximately 10.3 acres of potential land for development. Even the remaining contiguous land greater than 1 acre is cut up into oddly shaped pieces that would make them difficult to develop without encroaching into the buffer or filling in wetland areas. It is important to note that the buffers do affect the potential development of this parcel but that is due to the fact that the wetlands are strewn across the site. For example, if the same 20 acres of wetlands were on the site but were all concentrated in one corner, the buffer would have a negligible effect on the amount of potential developable land.

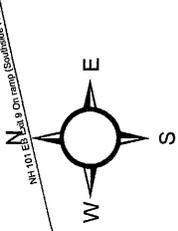
It is worth noting that the Planning Board does have the authority to allow cutting with the no-cut-no-disturb buffer as a Conditional Use Permit. These permits are reviewed by the Conservation Commission that forward their recommendations to the Planning Board. Recent recommendations by the Conservation Commission and action by the Planning Board have shown that Conditional Use permits can be issued for temporary and permanent impacts to the wetland buffer on a case by case basis depending upon the characteristics of the particular site involved. For this analysis and when creating the attached maps, I assumed that no Conditional Use permit would be issued as it would be difficult/impossible for me to assume what encroachments would be allowed.

It is important to note that this analysis is restricted to the information that I have regarding the site. There may be other development constraints that I am not aware of that are not part of this analysis.

In summary, the parcel is significantly constrained due to the amount of wetlands and their location across the site. There is potential land available for development and on the site but it is not contiguous and is oddly shaped that all add to the development challenges of this parcel. These characteristics likely contribute to the fact that this parcel has been available for sale, is in a prime location, but has yet to be developed.

# Map 47 Lot 7 Potential Land for Development\*

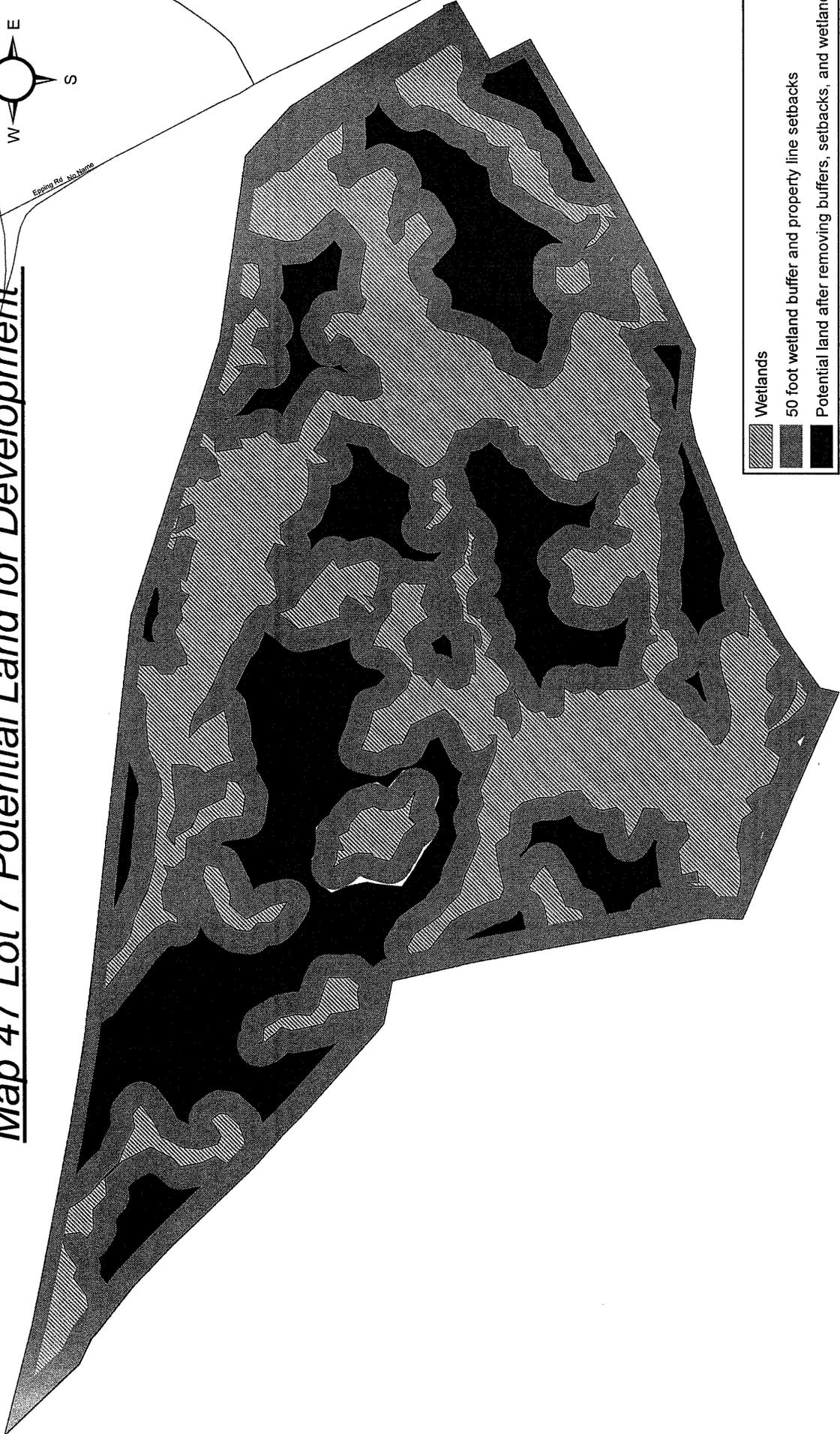
No. 4000



NH 101 East of On. main (Source: ECI)

Epping Rd. Ac. 11.00

Orchard Rd.



|   |   |
|---|---|
|  | Wetlands  |
|  | 50 foot wetland buffer and property line setbacks             |
|  | Potential land after removing buffers, setbacks, and wetlands |

\*This map is for general planning purposes only and was based upon the best information available at the Town of Epsworth. Actual field conditions may vary after specific site investigations are performed.

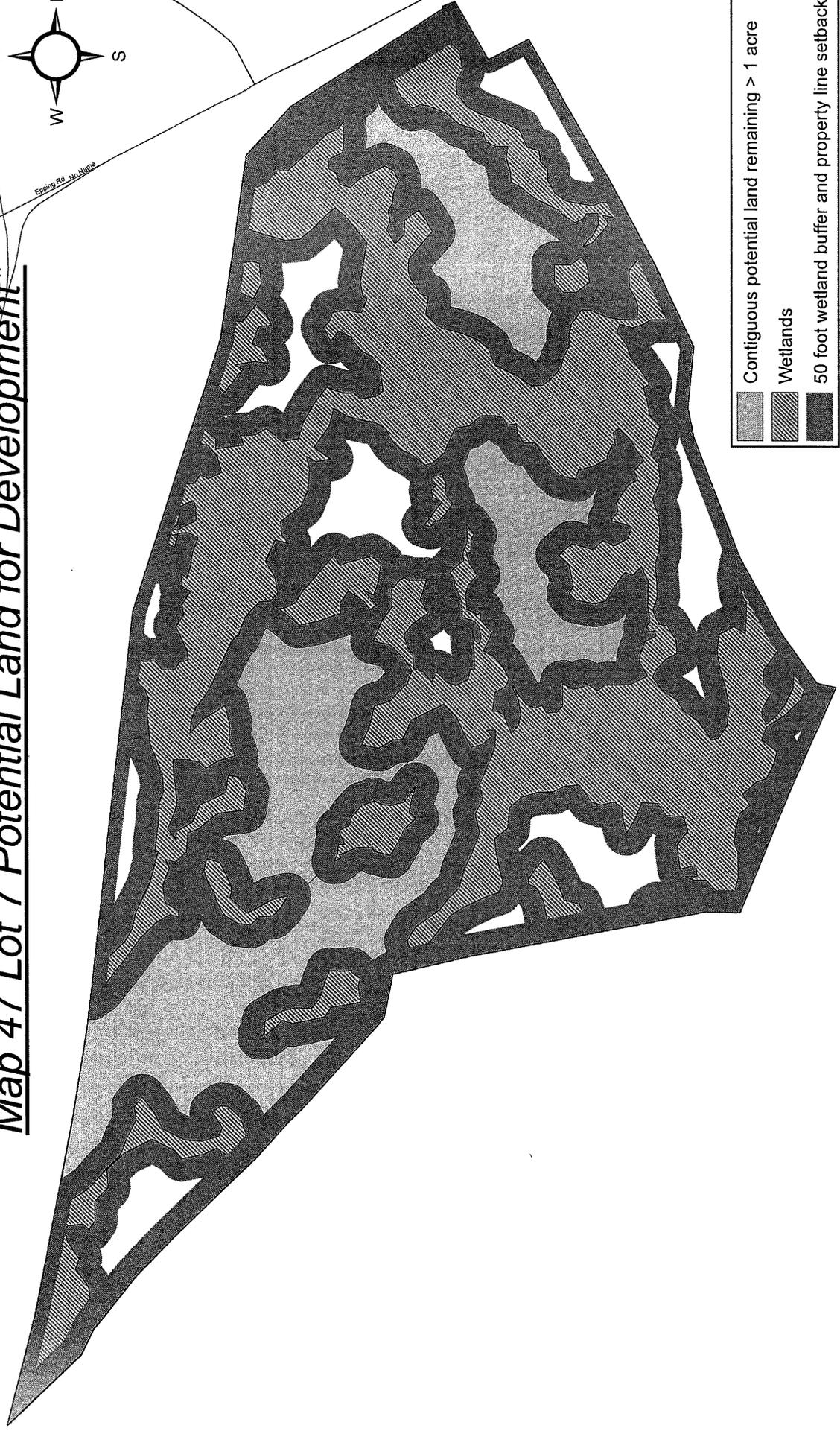
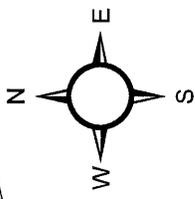
# Map 47 Lot 7 Potential Land for Development\*

No Name

NH 101 East On ramp (Swanwick Rd)

Epping Rd. Also Name

Cherry Rd



|  |   |
|--|---|
|  | Contiguous potential land remaining > 1 acre      |
|  | Wetlands  |
|  | 50 foot wetland buffer and property line setbacks |

\*This map is for general planning purposes only and was based upon the best information available to the Town of Exeter. Actual field conditions may vary after specific site investigations are performed.

**APPLICANT**

SOUTHEAST LAND TRUST

YMCA

GREAT BAY KIDS COMPANY, INC

Based upon MRI's staff review as well as Town Counsel, it is recommended these exemptions be denied for the 2016 tax year.

Exemption Denied

---

---

---

---

---

**APPLICANT**

ONE SKY COMMUNITY SERVICES  
ROCKINGHAM VISITING NURSE  
AMERICAN LEGION CLUB  
EXETER HOSPITAL  
EXETER HEALTH RESOURCES  
EXETER HEALTHCARE INC  
SEACOAST MENTAL HEALTH CENTER RESOURCE GROUP INC  
ROCKINGHAM COUNSELING CENTER  
SOCIETY OF THE CINCINNATI C/O AMER INDEPENDENCE MUSEUM  
EXETER MED REAL INC  
EXETER MED REAL INC  
RIVERWOODS CO AT EXETER  
PHILLIPS EXETER ACADEMY  
SOCIETY FOR PRESERVATION OF N E ANTIQUITIES  
NEW HIEGHTS ADVENTURES FOR TEENS  
HERONFIELD ACADEMY  
EXETER UNITED METHODIST CHURCH  
CALVARY BAPTIST CHURCH  
REGENERATION CHURCH  
FIRST UNITARIAN SOCIETY  
FIRST BAPTIST CHRUCH OF EXETER  
CONGREGATIONAL CHURCH  
ROMAN CATHOLIC  
EXETER PRESBYTERIAN CHURCH  
SOCIETY OF ST VINCENT DE PAUL EXETER  
SAINT MICHAEL CATHOLIC CHURCH  
ROMAN CATHOLIC BISHOP OF MANCHESTER  
CHRIST CHURCH OF EXETER  
CHURCH OF LATTER DAY STS  
NORTHERN N E COUNSEL OF ASSEMBLIES OF GOD INC  
FATHERS FAMILY CHURCH INC

Above applications were previously granted full or partial exemption and based upon our review as well as Town Counsel review, it is recommended these exemptions be continued for the 2016 tax year.

Exemption Granted

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Application for Use of Town Facility

Forms submitted to: Town of Exeter, 10 Front Street, Exeter, NH 03833

Fax #: 603-777-1514 email: [sriffle@exeternh.gov](mailto:sriffle@exeternh.gov)

Use Request:  Town Hall (Main Floor)  Bandstand  Parking - # Spaces \_\_\_\_\_ Location \_\_\_\_\_

Signboard Request:  Poster Board Week: \_\_\_\_\_  Plywood Board Week: \_\_\_\_\_

### Representative:

Name: Planning Department Address: 10 Front Street  
Town/State/Zip: Exeter, NH Phone: 603-773-6112  
Email: bmcevoy@exeternh.gov

### Organization:

Name: Exeter Planning Board Address: 10 Front Street  
Town/State/Zip: Exeter, NH Phone: 603-773-6112

### Reservation Details:

Type of Event/Meeting: Planning Board Meeting Date: 10/27/16  
Times of Event: 6:30 PM - 10:00 PM Times needed for set-up/clean-up: \_\_\_\_\_  
# of tables: 3 # of chairs: 100 Will food/beverages be served? Yes  No   
Tech/ AV Services Needed:  Yes  No Details Regular set-up (audio & video) for televising meeting.

### Requirements:

**Cleaning Deposit:** A cleaning deposit of \$100 is required of any user serving food or beverages. If the town determines after use that the building was acceptably cleaned, the deposit fee will be returned to the user. No food is allowed in Main Hall of the Town Hall. If food is to be served and/or prepared in foyer of Town Hall, the electrical outlet cannot exceed 20 amps. For more information call Kevin Smart, Maintenance Superintendent at 773-6162 prior to use.

**Liability Insurance Required:** The Town requires liability insurance to be submitted with this completed application. Required insurance amounts: General Liability/Bodily Injury/Property Damage: \$300,000/\$1,000,000. The Town of Exeter must be listed as additional insured.

**Rental Fee:** For Town Hall use there is a fee of \$125 per day. A rental fee waiver may be requested in writing.

**Tech/AV Services:** There is a fee of \$80 an hour for any Tech/AV services needed. Services must be arranged in advance. Email [aswanson@exeternh.gov](mailto:aswanson@exeternh.gov) to coordinate.

**Keys:** Access to a town building after normal business hours requires a key sign out. Forms and keys can be obtained from the Town Manager's office at the Town Office during normal business hours (there is no other option for obtaining a key). A key can be collected up to 24 hours before your event (with the exception of Sunday events).

Signing below acknowledges receipt of and agreement to all rules, regulations and requirements pertaining to the use of a town facility. Permit approvals are contingent upon proper insurance and fees paid to the Town of Exeter.

Applicant signature: Barbara S. McEvoy Date: 10/18/16

Authorized by the Board of Selectmen/Designee: \_\_\_\_\_ Date: \_\_\_\_\_

### Office Use Only:

Liability Insurance: On file  In-process  Fee: Paid  Non-profit fee waiver requested



# Application for Use of Town Facility

Forms submitted to: Town of Exeter, 10 Front Street, Exeter, NH 03833

Fax #: 603-777-1514 email: [sriffle@exeternh.gov](mailto:sriffle@exeternh.gov)

Use Request:  Town Hall (Main Floor)  Bandstand  Parking - # Spaces \_\_\_\_\_ Location \_\_\_\_\_

Signboard Request:  Poster Board Week: 5-29 to 6-4-17  Plywood Board Week: \_\_\_\_\_

### Representative:

Name: Evelyn Orr Address: 177 Alton St APT 214  
Town/State/Zip: Exeter NH 03833 Phone: 778-12817  
Email: evelynorr@hotmail.com

### Organization:

Name: Exeter Women's Club Address: \_\_\_\_\_  
Town/State/Zip: as above Phone: \_\_\_\_\_

### Reservation Details:

Type of Event/Meeting: Yard Sale Date: 6-2 and 6-3-17  
Times of Event: 8 - 1 pm Times needed for set-up/clean-up: 8-7 pm  
# of tables: all # of chairs: \_\_\_\_\_ Will food/beverages be served? Yes  No   
Tech/ AV Services Needed: Yes  No  Details \_\_\_\_\_

### Requirements:

**Cleaning Deposit:** A cleaning deposit of \$100 is required of any user serving food or beverages. If the town determines after use that the building was acceptably cleaned, the deposit fee will be returned to the user. No food is allowed in Main Hall of the Town Hall. If food is to be served and/or prepared in foyer of Town Hall, the electrical outlet cannot exceed 20 amps. For more information call Kevin Smart, Maintenance Superintendent at 773-6162 prior to use.

**Liability Insurance Required:** The Town requires liability insurance to be submitted with this completed application. Required insurance amounts: General Liability/Bodily Injury/Property Damage: \$300,000/\$1,000,000. The Town of Exeter must be listed as additional insured.

**Rental Fee:** For Town Hall use there is a fee of \$125 per day. A rental fee waiver may be requested in writing.

**Tech/AV Services:** There is a fee of \$80 an hour for any Tech/AV services needed. Services must be arranged in advance. Email [aswanson@exeternh.gov](mailto:aswanson@exeternh.gov) to coordinate.

**Keys:** Access to a town building after normal business hours requires a key sign out. Forms and keys can be obtained from the Town Manager's office at the Town Office during normal business hours (there is no other option for obtaining a key). A key can be collected up to 24 hours before your event (with the exception of Sunday events).

Signing below acknowledges receipt of and agreement to all rules, regulations and requirements pertaining to the use of a town facility. Permit approvals are contingent upon proper insurance and fees paid to the Town of Exeter.

Applicant signature: *Evelyn Orr* Date: 10/13/16

Authorized by the Board of Selectmen/Designee: \_\_\_\_\_ Date: \_\_\_\_\_

Office Use Only:  
Liability Insurance: On file  In-process  Fee: Paid  Non-profit fee waiver requested



# Application for Use of Town Facility

Forms submitted to: Town of Exeter, 10 Front Street, Exeter, NH 03833

Fax #: 603-777-1514 email: [sriffle@exeternh.gov](mailto:sriffle@exeternh.gov)

Use Request:  Town Hall (Main Floor)  Bandstand  Parking - # Spaces \_\_\_\_\_ Location \_\_\_\_\_

Signboard Request:  Poster Board Week: 11-6 to 11-12-17  Plywood Board Week: \_\_\_\_\_

### Representative:

Name: Evelyn Orr Address: 277 Water St #219  
Town/State/Zip: Exeter Phone: 778-1287  
Email: [evelynorr@hotmail.com](mailto:evelynorr@hotmail.com)

### Organization:

Name: Exeter Women's Club Address: \_\_\_\_\_  
Town/State/Zip: as above Phone: \_\_\_\_\_

### Reservation Details:

Type of Event/Meeting: Asian Silk and Silver Date: 11-19-17  
Times of Event: 10-3 Times needed for set-up/clean-up: 8-4  
# of tables: 6 # of chairs: \_\_\_\_\_ Will food/beverages be served? Yes  No   
Tech/ AV Services Needed: Yes  No  Details \_\_\_\_\_

### Requirements:

**Cleaning Deposit:** A cleaning deposit of \$100 is required of any user serving food or beverages. If the town determines after use that the building was acceptably cleaned, the deposit fee will be returned to the user. No food is allowed in Main Hall of the Town Hall. If food is to be served and/or prepared in foyer of Town Hall, the electrical outlet cannot exceed 20 amps. For more information call Kevin Smart, Maintenance Superintendent at 773-6162 prior to use.

**Liability Insurance Required:** The Town requires liability insurance to be submitted with this completed application. Required insurance amounts: General Liability/Bodily Injury/Property Damage: \$300,000/\$1,000,000. The Town of Exeter must be listed as additional insured.

**Rental Fee:** For Town Hall use there is a fee of \$125 per day. A rental fee waiver may be requested in writing.

**Tech/AV Services:** There is a fee of \$80 an hour for any Tech/AV services needed. Services must be arranged in advance. Email [aswanson@exeternh.gov](mailto:aswanson@exeternh.gov) to coordinate.

**Keys:** Access to a town building after normal business hours requires a key sign out. Forms and keys can be obtained from the Town Manager's office at the Town Office during normal business hours (there is no other option for obtaining a key). A key can be collected up to 24 hours before your event (with the exception of Sunday events).

Signing below acknowledges receipt of and agreement to all rules, regulations and requirements pertaining to the use of a town facility. Permit approvals are contingent upon proper insurance and fees paid to the Town of Exeter.

Applicant signature: Evelyn Orr Date: 10/13/16

Authorized by the Board of Selectmen/Designee: \_\_\_\_\_ Date: \_\_\_\_\_

### Office Use Only:

Liability Insurance: On file  In-process  Fee: Paid  Non-profit fee waiver requested



# Application for Use of Town Facility

Forms submitted to: Town of Exeter, 10 Front Street, Exeter, NH 03833

Fax #: 603-777-1514 email: [stiffle@exeternh.gov](mailto:stiffle@exeternh.gov)

Use Request:  Town Hall (Main Floor)  Bandstand  Parking - # Spaces \_\_\_\_\_ Location \_\_\_\_\_

Signboard Request:  Poster Board Week: 10-2 to 10-8-17  Plywood Board Week: \_\_\_\_\_

### Representative:

Name: Evelyn Orr Address: 377 Water St #214  
Town/State/Zip: Exeter NH 03833 Phone: 778-1287  
Email: [evelynorr@retired.com](mailto:evelynorr@retired.com)

### Organization:

Name: Exeter Women's Club Address: \_\_\_\_\_  
Town/State/Zip: as above Phone: \_\_\_\_\_

### Reservation Details:

Type of Event/Meeting: Antique Appraisal Date: 10-8-17  
Times of Event: ~~10-11 AM~~ 1-3 PM Times needed for set-up/clean-up: ~~10-11 AM~~ 12-4 PM  
# of tables: 2 # of chairs: 30 Will food/beverages be served? Yes  No   
Tech/ AV Services Needed: Yes  No  Details \_\_\_\_\_

### Requirements:

**Cleaning Deposit:** A cleaning deposit of \$100 is required of any user serving food or beverages. If the town determines after use that the building was acceptably cleaned, the deposit fee will be returned to the user. No food is allowed in Main Hall of the Town Hall. If food is to be served and/or prepared in foyer of Town Hall, the electrical outlet cannot exceed 20 amps. For more information call Kevin Smart, Maintenance Superintendent at 773-6162 prior to use.

**Liability Insurance Required:** The Town requires liability insurance to be submitted with this completed application. Required insurance amounts: General Liability/Bodily Injury/Property Damage: \$300,000/\$1,000,000. The Town of Exeter must be listed as additional insured.

**Rental Fee:** For Town Hall use there is a fee of \$125 per day. A rental fee waiver may be requested in writing.

**Tech/AV Services:** There is a fee of \$80 an hour for any Tech/AV services needed. Services must be arranged in advance. Email [aswanson@exeternh.gov](mailto:aswanson@exeternh.gov) to coordinate.

**Keys:** Access to a town building after normal business hours requires a key sign out. Forms and keys can be obtained from the Town Manager's office at the Town Office during normal business hours (there is no other option for obtaining a key). A key can be collected up to 24 hours before your event (with the exception of Sunday events).

Signing below acknowledges receipt of and agreement to all rules, regulations and requirements pertaining to the use of a town facility. Permit approvals are contingent upon proper insurance and fees paid to the Town of Exeter.

Applicant signature: Evelyn Orr Date: 10/13/16

Authorized by the Board of Selectmen/Designee: \_\_\_\_\_ Date: \_\_\_\_\_

### Office Use Only:

Liability Insurance: On file  In-process  Fee: Paid  Non-profit fee waiver requested



# Application for Use of Town Facility

Forms submitted to: Town of Exeter, 10 Front Street, Exeter, NH 03833

Fax #: 603-777-1514 email: [sriffle@exeternh.gov](mailto:sriffle@exeternh.gov)

Use Request:  Town Hall (Main Floor)  Bandstand  Parking - # Spaces \_\_\_\_\_ Location \_\_\_\_\_

Signboard Request:  Poster Board Week: \_\_\_\_\_  Plywood Board Week: \_\_\_\_\_

### Representative:

Name: LYNN DOW Address: 24 FRONT STREET, SUITE 101

Town/State/Zip: EXETER, NH 03833 Phone: 772-2411 EXT 112

Email: lynn@exeterarea.org

### Organization:

Name: EXETER AREA CHAMBER OF COMMERCE Address: PO BOX 278

Town/State/Zip: EXETER, NH 03833 Phone: 772-2411 EXT 112

### Reservation Details:

Type of Event/Meeting: FILM FESTIVAL Date: 06/23/17 - 06/25/17

Times of Event: ALL DAY Times needed for set-up/clean-up: INCLUDED IN TIME FRAME

# of tables: \_\_\_\_\_ # of chairs: 150 Will food/beverages be served?  Yes  No

Tech/ AV Services Needed:  Yes  No Details: SCREEN / MIC / SPEAKERS / WO;; PROVIDE PROJECTOR

### Requirements:

**Cleaning Deposit:** A cleaning deposit of \$100 is required of any user serving food or beverages. If the town determines after use that the building was acceptably cleaned, the deposit fee will be returned to the user. No food is allowed in Main Hall of the Town Hall. If food is to be served and/or prepared in foyer of Town Hall, the electrical outlet cannot exceed 20 amps. For more information call Kevin Smart, Maintenance Superintendent at 773-6162 prior to use.

**Liability Insurance Required:** The Town requires liability insurance to be submitted with this completed application. Required insurance amounts: General Liability/Bodily Injury/Property Damage: \$300,000/\$1,000,000. The Town of Exeter must be listed as additional insured.

**Rental Fee:** For Town Hall use there is a fee of \$125 per day. A rental fee waiver may be requested in writing.

**Tech/AV Services:** There is a fee of \$80 an hour for any Tech/AV services needed. Services must be arranged in advance. Email [aswanson@exeternh.gov](mailto:aswanson@exeternh.gov) to coordinate.

**Keys:** Access to a town building after normal business hours requires a key sign out. Forms and keys can be obtained from the Town Manager's office at the Town Office during normal business hours (there is no other option for obtaining a key). A key can be collected up to 24 hours before your event (with the exception of Sunday events).

Signing below acknowledges receipt of and agreement to all rules, regulations and requirements pertaining to the use of a town facility. Permit approvals are contingent upon proper insurance and fees paid to the Town of Exeter.

Applicant signature: [Signature] Date: 10/13/16

Authorized by the Board of Selectmen/Designee: \_\_\_\_\_ Date: \_\_\_\_\_

### Office Use Only:

Liability Insurance: On file  In-process  Fee: Paid  Non-profit fee waiver requested



*BROKERS OF FINE PRINTING*

October 17, 2016

Honorable Select Board,

It is with regret that I must tender my resignation, effective immediately, as a Trustee of the Robinson Fund.

I have thoroughly enjoyed my years on the trust. It has been a very unique experience awarding four-year college scholarships and grants to teachers. I believe Mr. Robinson would strongly approve how the trustees have utilized his funds in recent years.

As the seven trustees are elected, one a year to a seven year term, I believe the Select Board must appoint someone to fill my position until the next election. I also think that will mean two articles for the 2017 warrant, one for a seven year term and the other to fill my term which expires in 2019.

Very truly yours,

A handwritten signature in black ink, appearing to read "Harry B. Thayer III", written over the typed name.

Harry B. Thayer III

cc: Joanna Pellerin

*Town Manager's Office*

**OCT 18 2016**

*Received*

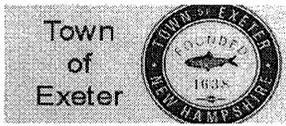
26 HAMPTON FALLS ROAD

EXETER, NH 03833-4711

OFFICE: 603.772.6611

CELL: 603.770.4148

E-MAIL: HBTHAYER@MYFAIRPOINT.NET



Russ Dean &lt;rdean@exeternh.gov&gt;

---

**Fwd: A thank you**

---

**Nancy Belanger** <nbelanger@exeternh.gov>  
To: Russ Dean <rdean@exeternh.gov>

Fri, Oct 21, 2016 at 3:11 PM

----- Forwarded message -----

From: "William Shupe" &lt;wshupe@exeternh.gov&gt;

Date: Oct 21, 2016 2:56 PM

Subject: A thank you

To: "Dan Chartrand" <dchartra@rcn.com>, "Anne Surman" <annesurman3@gmail.com>, "Nancy Belanger" <nbelanger@exeternh.gov>, "Don Clement" <dclement@exeternh.gov>, "Julie Gilman" <juliedgilman@comcast.net>  
Cc:

Dear Select Board,

I recently viewed one of your meetings that I was not in attendance for and took note of your discussion on allowing Department Heads to present first so that we may be excused earlier. Although I have never minded being in attendance for other meanings, I wanted to send a personal thanks for your thoughts and consideration of this.

Best,

Chief Bill Shupe

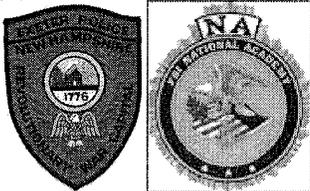
--

**Chief William D. Shupe**  
**Exeter Police Department**

(W) 603 772-1212

(D) 603 773-6138

(F) 603 778-7061





WORKFORCE  
**HOUSING COALITION**  
OF THE GREATER SEACOAST  
*Opening Doors to Vibrant Communities*

September 2016

Dear Member;

I am writing to let you know about an important upcoming event that I am confident you will want to attend. The event is the first-ever Seacoast Housing Summit. The program will occur on:

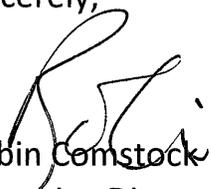
- November 3, 2016 from 7:30 am -9:00am at the UNH - Huddleston Hall

This program is being hosted in partnership with each of the seven chambers of commerce serving the seacoast of New Hampshire and Maine, and the BIA.

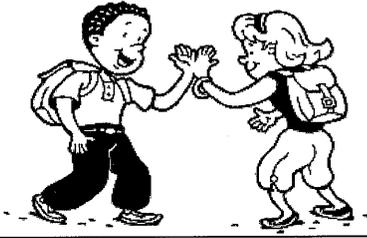
We have a terrific speaker, a great panel of industry experts, and a phenomenal facilitator. The entire team is dedicated to a discussion of solutions to address the seacoast housing crisis as it directly relates to the absence of quality, accessible, and available workforce housing. We genuinely hope you will join us.

- Please register for the event at: [www.dovernh.org/housing](http://www.dovernh.org/housing)

Sincerely,



Robin Comstock  
Executive Director



*"The test of the morality of a society is what it does for its children." ~Dietrich Bonhoeffer*

## **End 68 Hours of Hunger**

October 17, 2016

Town of Exeter  
10 Front Street  
Exeter, NH 03833

Thank you for your donation in the amount of \$250.00 to support End 68 Hours of Hunger. Your generous support will help provide food for the children in our community who are food insecure on the weekends. We are a volunteer organization which allows 100% of your donation to go directly toward the purchase of food.

Childhood hunger is a national problem. It occurs when children receive insufficient food on a regular basis. After a while, these children also experience "fear of hunger" that affects their behavior as much as physical hunger affects their body. We provide a bag filled with food items to those children to sustain them over the weekend. In doing so, the children's nutritional needs can be met week to week.

For you reference, End 68 Hours of Hunger is a 501c(3) registered non-profit. All donations made are tax-deductible. For you records our tax-exempt ID # is: 45-0998251. No goods or services were received for this contribution.

Again, thank you for your thoughtful gift.

Kimberly Army and Susan Abizaid  
Exeter Program Coordinators

*Town Manager's Office*

**OCT 20 2016**

*Received*



October 19, 2016

Board of Selectmen  
Town of Exeter  
10 Front Street  
Exeter, NH 03833

Dear Chairman and Members of the Board:

In our effort to keep you informed, we are writing to share with you the following information:

- On October 31, 2016, Pivot ch 231 will cease operation and no longer be available.
- Beginning November 29, the following XFINITY TV changes will occur: FYI ch 243/HD 797 will move from Expanded Basic to Digital Preferred; Tennis Channel ch 266/HD 838 will move from Sports Entertainment Package to Digital Preferred; TV One ch 214/HD 912 will move from Digital Preferred to Expanded Basic; and Viceland ch 242/HD 910 will move from Expanded Basic and Digital Economy to Digital Preferred.
- We've simplified your In-Home Service Visit charge. Starting January 1, 2017, you'll get everything you need for your In-Home Service Visit at a flat rate of \$40.00 per visit. This includes installation, activation, and relocation of additional outlets installed after the initial installation, as well as in-home service changes. This rate does not include in-home visits relating to XFINITY Home. Taxes and fees may apply.

Customers are receiving this information via bill message. Should you have questions, please do not hesitate to contact me at 603.334.3603.

Very truly yours,

*Jay Somers*

Jay Somers, Sr. Manager  
Government Affairs

*Town Manager's Office*

**OCT 20 2016**

*Received*



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

119 North Road  
Brentwood, NH 03833-6624

---

Finance Office  
Phone (603) 679-9413

October 18, 2016

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

Dear Board of Selectmen,

Enclosed is the 2016 Rockingham County Warrant. The amount of the warrant is \$1,808,487.  
Payment is due by Monday, December 19, 2016.

Your attention and processing of this Warrant is appreciated.

Sincerely,

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

Edward R. Buck III, County Treasurer

Enc.

*Town Manager's Office*

**OCT 21 2016**

*Received*

---



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

119 North Road  
Brentwood, NH 03833-6624

Finance Office  
Phone (603) 679-9413

**STATE OF NEW HAMPSHIRE**

**ROCKINGHAM COUNTY**

**WARRANT OF COUNTY TREASURER**

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

You are hereby required to assess upon the polls and property in said Town liable to taxation, ONE MILLION EIGHT HUNDRED EIGHT THOUSAND FOUR HUNDRED EIGHTY SEVEN DOLLARS AND NO CENTS, being the just proportion of the county tax due from said town as granted by the last County Convention and to collect and pay the same to me on or before Monday the 19th day of December next, for the use of the County.

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

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

HEREOF FAIL NOT:

GIVEN UNDER MY HAND, THIS 18th DAY OF OCTOBER, 2016.

  
\_\_\_\_\_(L.S.)  
Edward R. Buck III, County Treasurer

\$ 1,808,487

