



Town of Hopkinton

Office of Select Board

330 Main Street, Hopkinton NH 03229-2627 - (603) 746-3170 – www.hopkinton-nh.gov

**SELECT BOARD
PUBLIC MEETING AGENDA
MONDAY, SEPTEMBER 25, 2023 – 5:30 PM
TOWN HALL (330 Main St., Hopkinton)**

TO ATTEND VIA ZOOM:

Join Zoom Meeting: <https://zoom.us/j/340316049>

Join via phone: 1 (646) 558-8656 Meeting ID: 340 316 049

I. CALL TO ORDER

II. POINTS OF PRIDE

III. ADMINISTRATIVE

- i. Approval of Consent Agenda **(03)**
- ii. Approval of Public Meeting Minutes of September 11, 2023 **(04A)**
- iii. Approval of Nonpublic Minutes of September 11, 2023-Session I **(04B)**
- iv. Approval of Nonpublic Minutes of Sept. 11, 2023-Session II **(04C)**

IV. OLD BUSINESS

- i. Town Clerk/Tax Collector Transition **(05)**
- ii. Refuse Disposal Agreement and Ordinance **(06)**

V. NEW BUSINESS

- i. Budget Committee Update **(07)**
- ii. Select/School Board Joint Meeting Agenda **(08)**
- iii. Perambulation Request **(09)**
- iv. 2022 Audit **(10)**

VI. TOWN ADMINISTRATOR UPDATES (11)

VII. PUBLIC FORUM

VIII. OTHER

IX. NONPUBLIC SESSION

- i. RSA 91-A:3 II (c) Reputation **(12)**

X. ADJOURNMENT

The Select Board may enter into Non-Public Session, if so voted, under the Terms and Conditions of RSA 91-A:3 II a-l
All items on this agenda are subject to change without notice.



Town of Hopkinton

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**SELECT BOARD
PUBLIC MEETING MINUTES
Hopkinton Town Hall – 330 Main Street
Monday, September 11, 2023
Draft**

I. CALL TO ORDER:

Chair Dunlap called this Public Meeting of the Select Board to order at 5:32 p.m. on Monday, September 11, 2023, and introduced the members of the Board.

Select Board

Members Present: Sabrina Dunlap; Ken Traum; Steven Whitley; Thomas Lipoma; and Jeffrey S. Donohoe

Staff Present: Neal Cass, Town Administrator; and Cara Johnson, Administrative/Assessing Assistant

Public Present: Dana Hadley, Webster Town Administrator; David Hemenway, Webster Select Board Chair; Marlo Herrick, Webster Select Board Member; Normandie Blake, Webster Select Board Member; Bonnie Christie; Scott Clay; Andrea Folsom (phone); Meredith Hatfield (Zoom); and Katherine Mitchell

II. POINTS OF PRIDE:

Mr. Cass noted that the Highway Department crew is working this week to get the lawn redone at the gazebo, and thanked everyone involved for their flexibility. He also thanked Chief Hennessey, Chief Yale, and all the staff who put in the extra work during the Hopkinton State Fair to help everything go well.

After asking those in attendance for a moment of silence in remembrance of 9/11, Mr. Traum recognized all the residents who showed great patience while there were a few glitches at the entry gates for “Townie Night” at the Hopkinton State Fair. He thanked Riverside Pizza, and all those who attended and donated to the fundraiser for Pine Lane Farm. Later in the meeting, Mr. Traum also noted appreciation for former Water/Sewer Superintendent, Sam Currier, who still works early morning hours part-time to keep everything operating smoothly, as we prepare to transition to a new Water/Sewer Superintendent.

III. ADMINISTRATIVE:

- A. The Board reviewed documents for signature, and approved (5-0) the Consent Agenda of September 11, 2023, taking the following action on a motion made by Mr. Traum and seconded by Mr. Whitley:

TOWN OF HOPKINTON - SELECT BOARD			
CONSENT AGENDA			
SEPTEMBER 11, 2023			
ITEM	DATE	ACTION	COMMENT
PREVIOUSLY APPROVED - NO ACTION NEEDED			

Select Board Meeting – September 11, 2023

AP MANIFESTS			
AP MANIFEST DATED 7/17/2023			\$244,781.65
AP MANIFEST DATED 7/31/2023			\$62,923.35
AP MANIFEST DATED 8/8/2023			\$148,680.79
AP MANIFEST DATED 8/21/2023			\$217,829.32
AP MANIFEST DATED 9/5/2023			\$54,554.36
PAYROLL			
EMPLOYEE PAYROLL DATED 7/17/2023			\$111,401.03
DIRECT DEPOSIT: \$102,624.23			
CHECKS: \$8,766.80			
EMPLOYEE PAYROLL DATED 7/31/2023			\$99,337.25
DIRECT DEPOSIT: \$92,276.04			
CHECKS: \$7,061.21			
LAND USE CHANGE TAX FORMS A-5W AND A-5			
224/034/011 - 578 DUSTIN RD - ARCHAMBAULT	9/11/2023	APPROVE	\$5,300.00
258/074/000 - 1134 JEWETT RD - EATON	9/11/2023	APPROVE	\$11,490.00
250/011/002 - OLD STAGECOACH RD - HARSCH	9/11/2023	APPROVE	\$15,960.00
240/054/001 - 44 GOULD HILL RD - YORK BUILDING & REMODELING LLC	9/11/2023	APPROVE	\$16,300.00
RIGHT TO BURY			
#1212 - OLD HOPKINTON - MG - MARTELL	9/11/2023	APPROVE	
OTHER			
PERSONNEL ACTION FORM - NEW EMPLOYEE - FT - SIMEONE	9/11/2023	APPROVE	

VOTE: Dunlap, Traum, Whitley, Lipoma, and Donohoe voted in favor of the motion; no votes against. **MOTION PASSED 5-0.**

- B. The Board reviewed the Select Board Public Meeting Minutes of Monday, August 28, 2023. Mr. Traum made a motion, seconded by Mr. Whitley, to approve the Select Board Public Meeting Minutes of Monday, August 28, 2023.

VOTE: Dunlap, Traum, Whitley, Lipoma, and Donohoe voted in favor of the motion; no votes against. **MOTION PASSED 5-0.**

- C. The Board reviewed the Select Board Nonpublic Session I Meeting Minutes of Monday, August 28, 2023. Mr. Traum made a motion, seconded by Mr. Whitley, to approve the Select Board Nonpublic Session I Meeting Minutes of Monday, August 28, 2023; Chair Dunlap noted the minutes are not sealed.

VOTE: Dunlap, Traum, Whitley, Lipoma, and Donohoe voted in favor of the motion; no votes against. **MOTION PASSED 5-0.**

- D. The Board reviewed the Select Board Nonpublic Session II Meeting Minutes of Monday, August 28, 2023. Mr. Traum made a motion, seconded by Mr. Whitley, to approve the Select Board Nonpublic Session II Meeting Minutes of Monday, August 28, 2023; Chair Dunlap noted the minutes are sealed.

VOTE: Dunlap, Traum, Whitley, Lipoma, and Donohoe voted in favor of the motion; no votes against. **MOTION PASSED 5-0.**

- E. The Board reviewed the Select Board Nonpublic Session III Meeting Minutes of Monday, August 28, 2023. Mr. Traum made a motion, seconded by Mr. Whitley, to approve the Select Board Nonpublic Session III Meeting Minutes of Monday, August 28, 2023; Chair Dunlap noted the minutes are not sealed.

VOTE: Dunlap, Traum, Whitley, Lipoma, and Donohoe voted in favor of the motion; no votes against. **MOTION PASSED 5-0.**

IV. OLD BUSINESS:

- A. “Townie Night” Follow-up – In reviewing this year’s “Townie Night” at the Hopkinton State Fair, a brief discussion ensued, and the Board and Mr. Cass noted:

- There were approximately 1,500-2,000 residents in attendance.
- One entry gate is easier and less confusing than the two gates in operation this year.
- Preference is that only the blue gate be used for entry in the future.
- More wristbands are needed.
- Everyone’s patience was appreciated.
- Publicizing entrance details more widely and further in advance might be helpful.

- B. Community Power – Regarding the Community Power information and Joint Powers Agreement provided at the Select Board meeting of August 28, discussion ensued among Board members. It was noted that:

- There was concern over being bound by the Agreement and the Bylaws before this issue is brought to the voters at Town Meeting.
- Although administrative costs begin when the Agreement is signed, they are calculated based on power used.
- Towns that sign the Agreement before their annual meeting will receive information and assistance from the Community Power Coalition for Public Hearings and Town Meeting at no charge.

Mr. Traum made a motion, seconded by Mr. Whitley, to authorize Mr. Cass, as Town Administrator, to enter into the Joint Powers Agreement of Community Power Coalition of

New Hampshire, under the provisions of New Hampshire RSA 53-A, for the purpose of supporting member municipalities and counties in developing and implementing electric aggregation plans pursuant to RSA 53-E, as well as related statutory authorities.

VOTE: Traum, Whitley, Lipoma, and Donohoe voted in favor of the motion; Dunlap voted against. **MOTION PASSED 4-1.**

Mr. Whitley made a motion, seconded by Mr. Donohoe, to appoint Mark Zankel to serve as Hopkinton's primary representative to CPCNH, and Ken Traum to serve as the alternate representative.

VOTE: Traum, Whitley, Lipoma, and Donohoe voted in favor of the motion; Dunlap voted against. **MOTION PASSED 4-1.**

V. NEW BUSINESS:

A. Request for Shed at George Park – Regarding this request from Dan Meserve, the high school's Athletic Director, for a shed to store cross-country and track and field equipment, a brief discussion among the Board members and Mr. Cass ensued, and the following was noted:

- Buildings and Grounds Department is okay with project.
- No cost to or maintenance by the Town.
- Location by pump house is preferred of two possible locations.

Mr. Whitley made a motion, seconded by Mr. Traum, to accept the shed to be located at the site preferred by the Buildings and Grounds Department.

VOTE: Dunlap, Traum, Whitley, Lipoma, and Donohoe voted in favor of the motion, no votes against; **MOTION PASSED 5-0.**

B. Year-to-Date Expenses and Revenues – Regarding Revenues, Mr. Cass noted the following:

- PILOTs are a matter of timing.
- Interest and Penalties seem to be down, but we are approaching deed time, when payments are typically made, so this generally goes up.
- Motor Vehicle Fees are running a little behind this summer.
- Room/Meals payment comes in December.
- Flood Control money will come from the State soon.
- Landfill Commercial is a matter of timing, although it is running a bit behind the budgeted figure.
- Interest on Investments is anticipated to be well over \$100 Thousand, due to transfer of funds.
- Rent is over, due to the Contoocook Hydro payment.
- Other Miscellaneous Revenue should end the year about \$8 Thousand over the budgeted amount.

- A figure shown on the Ambulance Share for Webster line will be correctly placed on the Landfill Reimbursement – Webster line.

Regarding Expenses, Mr. Cass noted the following:

- Cemeteries will be reimbursed through Trust Funds.
- Insurance is over, as deductibles were overspent.
- Emergency Management is over, as generator switch at the high school had to be replaced.
- Highway and Streets looks under, as encumbered funds from last year were used first. May be able to run a report that shows encumbered funds and regular funds, so the Board can see the comparison.
- Debt Service figures are a matter of timing.

In response to Mr. Traum’s question about the Houston Barn work, Mr. Cass noted that work is moving along well. The barn was lowered onto its new foundation about a week early, the crew is completing that process, and the asphalt roof will be next.

C. Town Clerk/Tax Collector Retirement – Mr. Cass reviewed details of the Statutes regarding appointment of a new Town Clerk/Tax Collector, and the following was noted:

- The Board has 30 days to appoint a replacement.
- Recommendation that appointing current Deputy Town Clerk/Tax Collector makes the most sense.
- If Board agrees, the appointment paperwork will be provided at next Board meeting.
- Per Statute, State auditors will recommit all of the taxes to the new Town Clerk/Tax Collector on Friday, September 29, which is the current Town Clerk/Tax Collector’s last day with the Town.
- Advertisement is posted for Assistant/Deputy Town Clerk/Tax Collector, with applications due by the end of next week.
- Chair Dunlap added that, although she understands why Carol (Harless) is stepping down, she will be missed.
- A public gathering time in recognition of Ms. Harless will be announced.

VI. TOWN ADMINISTRATOR UPDATES:

Mr. Cass noted the following:

- The Houston Barn project has gone very well, and Don Houston filmed the lowering of the barn onto the new foundation.
- CIP submissions from department heads are due this Friday, and budgets are due mid-October.
- Joint meeting with the School Board tentatively scheduled for Tuesday, October 10, at Maple Street School, with School Board discussion topics that include:
 - School Board goals
 - Fiscal goals

- The School District’s Energy Management Committee

Mr. Traum added that he would like the District’s EMC to provide information on their status with a Request for Proposals and would like to discuss the potential for the Town’s Energy Committee to work with them.

- Dan Blanchette, Director of Public Works, is pleased that the recently hired members of the Highway Department staff are working out very well.

VII. JOINT MEETING WITH THE WEBSTER SELECT BOARD:

A. Hopkinton-Webster Refuse Disposal Agreement – Before beginning the discussion of the Agreement, Mr. Hemenway, Chair of the Webster Select Board, asked about Transfer Station revenue from the Town of Warner. Mr. Cass explained that there will be payments from Warner as long as there are any costs associated with their share of closing the old landfill. Chair Dunlap highlighted that both Boards and both Town Administrators had meetings earlier this year to discuss the Agreement, which was adopted in 1975, amended by Hopkinton and Webster voters in 1989, and will be presented for amendment by Hopkinton and Webster voters in 2024. After members of both Boards discussed some clarifications and wording changes to the draft, it was noted that:

- Mr. Cass will make the suggested changes and send copies of the draft Agreement and the ordinance to members of both Boards.
- After Board members review the draft, it will be sent to each of the Town’s legal counsel.
- Each Town will write a Warrant Article for its Town Meeting.

B. Transfer Station Lagoon Cleanup Update – Mr. Cass noted the options provided by the engineers:

- Potential for re-use benefit, but because it is commercial, it can’t be spread on fields or elsewhere.
- To remove all contaminated material to an off-site location for disposal, estimate is \$13.8 Million.
- To consolidate and cap the site, the estimate is \$3.8 Million.

It was also noted that there are some government programs for lagoon cleanup, and applications are being worked on for grant money. Discussion ensued regarding funding the cleanup, which may begin in 2025, at the earliest.

Resident Andrea Folsom encouraged the two Boards to work together, noting that, unless the amount of garbage being thrown away by each town’s residents can be quantified, there is not a way to determine if each town is paying its share, if only one of the towns participates in a program to decrease the amount of waste.

Resident Meredith Hatfield noted that she would like Webster to create a Waste Reduction Committee that would work with the Hopkinton WRC toward common goals. She also

expressed concern about enforcement, so only Webster and Hopkinton residents use the Transfer Station.

Resident Bonnie Christie, the Co-chair of the Hopkinton Waste Reduction Committee, suggested the Board members consider adding information pertaining to the management of waste to the Agreement. She also recommended fleshing out portions of the Agreement, and the consideration of formally documented plans and more attention to budgeting.

Resident Katherine Mitchell asked for clarification regarding Transfer Station revenue and also asked about some of the terminology referenced in the discussion about the Agreement. It was noted that some of the vague language will be stricken from this draft of the Agreement and there will be multiple other changes made before the next draft.

Chair Dunlap thanked everyone for their comments, and the Webster Select Board and Town Administrator for their collaboration.

VIII. PUBLIC FORUM:

Following up on a discussion at the recent Economic Development Committee meeting regarding work on the grounds at Riverway Park and restoration of the snowmobile trail through that area, resident Scott Clay wondered if anyone had an update, and suggested speaking with Dan Blanchette about location of the snowmobile trail. There was also a brief discussion with Mr. Cass, regarding the location of overnight parking spaces, particularly with regard to snow removal; location of a handicapped parking space; and signage.

Resident Bonnie Christie asked for clarification on the Landfill Commercial revenue noted earlier by Mr. Cass, and he, Mr. Whitley, and Mr. Traum reviewed details of this line item and the Landfill – Refuse Charges account. Ms. Christie also asked about the landscaping and funding for plantings and erosion control at Riverway Park. Mr. Cass noted that grass will be planted and there is a grant for some other plantings.

IX. OTHER:

There was no other business.

X. NONPUBLIC SESSIONS:

NONPUBLIC SESSION I-RSA 91-A: 3 II (c) Reputation

Ms. Dunlap moved to go into a nonpublic session to discuss an issue which could affect the reputation of someone other than a Board member under the provisions of Nonpublic Session RSA 91-A: 3 II (c). Mr. Lipoma seconded the motion.

ROLL CALL VOTE:

Sabrina Dunlap	Yes
Ken Traum	Yes
Thomas Lipoma	Yes
Jeffrey Donohoe	Yes

MOTION PASSED 4-0.

The Board and the Town Administrator went into nonpublic session, as recorded separately, at 7:53 p.m. The Board returned to public session at 8:00 p.m.

These minutes were not sealed.

NONPUBLIC SESSION I-RSA 91-A: 3 II (c) Reputation

Ms. Dunlap moved to go into a nonpublic session to discuss an issue which could affect the reputation of someone other than a Board member under the provisions of Nonpublic Session RSA 91-A: 3 II (c). Mr. Lipoma seconded the motion.

ROLL CALL VOTE:

Sabrina Dunlap	Yes
Ken Traum	Yes
Thomas Lipoma	Yes
Jeffrey Donohoe	Yes

MOTION PASSED 4-0.

The Board and the Town Administrator went into nonpublic session, as recorded separately, at 8:00 p.m. The Board returned to public session at 8:24 p.m.

These minutes were not sealed.

XI. ADJOURNMENT

There being no further business, Ms. Dunlap moved that the meeting be adjourned. Mr. Traum seconded the motion. All members voted in favor and the meeting was declared adjourned at 8:24 p.m.

Respectfully submitted,

Cara Johnson
Administrative/Assessing Assistant



Town of Hopkinton

Office of Select Board

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Nonpublic Session Minutes Select Board

Date: September 11, 2023 – Session I

Members Present: Sabrina Dunlap, Chair
Ken Traum, Vice Chair
Thomas Lipoma
Jeffrey Donohoe

Member Absent: Steven Whitley

Staff Present: Neal Cass-Town Administrator

Motion to enter Nonpublic Session made by Ms. Dunlap seconded by Mr. Lipoma.

Specific Statutory Reason cited as foundation for the nonpublic session: RSA 91-A:3, II(c) *Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant.*

Roll Call vote to enter nonpublic session:	Sabrina Dunlap	Yes
	Ken Traum	Yes
	Thomas Lipoma	Yes
	Jeffrey Donohoe	Yes

Entered nonpublic session at 7:53 p.m.

Description of matters discussed, and final decisions made:

The Town Administrator shared information concerning poor attendance by a committee member. After discussion it was decided that the Town Administrator will follow up.

These minutes were not sealed.

Motion to leave the nonpublic session and return to public session by Ms. Dunlap, seconded by Mr. Traum.

Roll Call vote to leave nonpublic session:	Sabrina Dunlap	Yes
	Ken Traum	Yes
	Thomas Lipoma	Yes
	Jeffrey Donohoe	Yes

Motion: PASSED

Public session reconvened at 8:00 p.m.

These minutes recorded by: Neal Cass, Town Administrator



Town of Hopkinton

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Nonpublic Session Minutes Select Board

Date: September 11, 2023 – Session II

Members Present: Sabrina Dunlap, Chair
Ken Traum, Vice Chair
Thomas Lipoma
Jeffrey Donohoe

Member Absent: Steven Whitley

Staff Present: Neal Cass-Town Administrator

Motion to enter Nonpublic Session made by Ms. Dunlap seconded by Mr. Lipoma.

Specific Statutory Reason cited as foundation for the nonpublic session: RSA 91-A:3, II(c) *Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant.*

Roll Call vote to enter nonpublic session:	Sabrina Dunlap	Yes
	Ken Traum	Yes
	Thomas Lipoma	Yes
	Jeffrey Donohoe	Yes

Entered nonpublic session at 8:00 p.m.

Description of matters discussed, and final decisions made:

The Board discussed the update to the Hopkinton State Fair PILOT Agreement. They will send their edits to the Town Administrator and the changes will be discussed at the next meeting.

These minutes were not sealed.

Motion to leave the nonpublic session and return to public session by Ms. Dunlap, seconded by Mr. Traum.

Roll Call vote to leave nonpublic session:	Sabrina Dunlap	Yes
	Ken Traum	Yes
	Thomas Lipoma	Yes
	Jeffrey Donohoe	Yes

Motion: PASSED

Public session reconvened at 8:24 p.m.

These minutes recorded by: Neal Cass, Town Administrator

Hopkinton-Webster Refuse Disposal Agreement
Adopted in 1975
Amended by vote of Hopkinton and Webster Voters in 1989
For further amendment by Hopkinton and Webster Voters in 2024

This agreement updates the Hopkinton-Webster Refuse Disposal Agreement. Once adopted by the Town Meeting of each town, this amendment supersedes all previous agreements.

WHEREAS, the Towns of Webster and Hopkinton have agreed to amend the 1989 amended agreement to share the costs and benefits of their existing refuse disposal facilities.

AND WHEREAS the Towns of Webster and Hopkinton desire to share the costs and benefits of a refuse disposal facility for the welfare of the citizens of both towns:

IT IS HEREBY AGREED under the provisions of NH RSA 53: A as follows:

1. All costs of land, construction and operation of the refuse disposal facility and all revenue derived therefrom, shall be shared on a per capita basis between the Town of Webster and the Town of Hopkinton except as outlined in number 8 below. Ownership of the land and facilities shall be shared between said towns on a per capita basis.
2. On-going, day-to-day operation of the facility will be under the direction of the Hopkinton Selectboard. This is to ensure adequate staffing, supplies and management of operational costs. In addition, all Transfer Station staff members will be employees of the Town of Hopkinton.
3. Every effort will be made to assure that both Selectboards are provided pertinent information about the Transfer Station in a timely manner including but not limited to, monthly revenue and expense reports, and estimated cost changes to capital expenditures.
4. The Selectboards of the two towns shall meet at least annually in a Joint Selectboard Meeting to vote on the recommended operating budget and capital expense budget, review the Refuse Disposal Ordinance that is adopted by each Selectboard individually, review the fee schedule, and to take any other action concerning the Transfer Station under their authority. For the Joint Select Board Meeting to act, there must be a quorum present of each individual Selectboard.
5. The Webster and Hopkinton CIP committees will meet together at least annually to review and make recommendations on expected Capital Expenditures and report their recommendations to the Joint Selectboard Meeting. The Joint Selectboard Meeting may accept or modify the recommended plan.

DRAFT 9/11/2023

6. The procedures for the preparation and adoption of an annual operating budget shall be as follows:
 - a) The initial annual operating budget will be prepared by assigned staff of the Hopkinton Selectboard.
 - b) The proposed operating budget will be presented to a Joint Selectboard Meeting.
 - c) The Joint Selectboard Meeting, by a majority vote of those present may accept or modify the budget.
 - d) The operating budget share for each town shall then be submitted to the Budget Committees of each town, for action in accordance with RSA 32.
7. In the event that the legislative body of a town should fail to appropriate the funds approved by the Joint Selectboard Meeting in its annual budget, then the right of that Town and its residents to use the facilities or share in any benefits thereof shall terminate 90 days after the date of such Town's failure to appropriate, unless the parties to this agreement are mutually able to resolve this issue during the 90 day period.
8. New programs are to be approved contingent upon both towns approving the program. Should either town wish to implement a new program without this contingency, they will be responsible for all costs surrounding said program, but also gain all revenues from the program.
9. Further amendments to this agreement need to be presented and approved by the legislative body of both towns.
10. Either town may withdraw from this agreement after written notice to the Selectboard of the other town that is party to this agreement if given at least one year prior to their next annual town meeting. Upon any such withdrawal, the current fair market value of the equity of the withdrawing town in the real and tangible personal property comprising the facility shall be appraised by a licensed appraiser approved by both Selectboards and such sum repaid to the withdrawing town in installments over a term not to exceed 10 (ten) years without interest.
11. The annual population census figure of the State of New Hampshire Department of Planning and Development shall be used to determine the per capita share of the Towns which are parties to this agreement.



**TOWN OF HOPKINTON, NEW HAMPSHIRE
TOWN OF WEBSTER, NEW HAMPSHIRE**

**RULES & REGULATIONS – REFUSE DISPOSAL ORDINANCE
ORDINANCE NO: 05-06**

An ordinance regulating the use of the Hopkinton-Webster Refuse Disposal Facility and providing penalties for violations thereof in the Town of Hopkinton, County of Merrimack, and State of New Hampshire.

Pursuant to RSA 31:39, 47:17, 149-M: and within the Hopkinton-Webster Refuse Disposal Agreement and the Hopkinton-Webster Solid Waste Management Planning District Agreement, the Boards of Selectmen of Hopkinton and Webster in cooperation with the Hopkinton-Webster Refuse Disposal Committee do hereby enact the following ordinance.

Table of Contents

ARTICLE I. DEFINITIONS.....2

ARTICLE II. USE OF THE FACILITY3

SECTION 1 PERMITTED USE3

SECTION 2 HOURS OF OPERATION3

SECTION 3 FACILITY RULES.....3

SECTION 4 VEHICLES.....4

SECTION 5 DISPOSAL LOCATIONS4

SECTION 6 RE-USE AND RECOVERY4

SECTION 7 DISPOSABLE MATERIALS.....5

SECTION 8 PROHIBITED MATERIALS.....5

SECTION 9 MATERIALS REQUIRING SPECIAL HANDLING7

ARTICLE III. PERMIT STICKERS7

SECTION 1 OBTAINING PERMIT STICKERS.....7

SECTION 2 COST OF STICKER7

SECTION 3 MAINTENANCE OF ACTIVE STICKERS ISSUED7

SECTION 4 STICKER DISPLAY.....7

ARTICLE IV. SEPTIC WASTES8

SECTION 1 USE OF FACILITY8

SECTION 2 DISPOSAL AT THE FACILITY8

SECTION 3 COST OF DISPOSAL.....8

ARTICLE V. TIPPING FEE8

ARTICLE VI. LARGE VOLUME AND MISCELLANEOUS WASTE.....8

SECTION 1 OTHER FEES.....8

SECTION 2 MISCELLANEOUS FEES9

SECTION 3 SEPARATION OF WASTES9

SECTION 4 WAIVERS9

SECTION 5 SPECIAL CONDITIONS.....10

Rules & Regulations – Refuse Disposal Ordinance

SECTION 6	OFF-HOUR EMERGENCIES	10
SECTION 7	COMMERCIAL RATES FOR ELECTRONICS DISPOSAL	10
ARTICLE VII. PENALTIES		10
SECTION 1	COMPLIANCE	10
SECTION 2	FINES	10
SECTION 3	LIABILITY	11
ARTICLE VIII. VALIDITY AND ORDINANCE IN FORCE.....		11
SECTION 1	PREVIOUS ORDINANCES	11
SECTION 2	INVALIDITY	11
SECTION 3	ADOPTION.....	11
SECTION 4	ORDINANCE IN FORCE.....	11

Article I. Definitions

Disposal Area: Designated areas where waste materials, including garbage and recyclables, are placed for disposal.

MSW Facility: The area established as the Hopkinton-Webster disposal area for solid and septic wastes, including the Transfer Station (hereinafter called "Facility").

Hopkinton-Webster Refuse Disposal Agreement: Duly enacted agreement between the Towns of Hopkinton, NH and Webster, NH to jointly operate and regulate a waste disposal area (hereinafter called "Agreement").

Hopkinton-Webster Refuse Disposal Committee: Duly appointed committee pursuant to the Hopkinton-Webster Refuse Disposal Agreement (hereinafter called "Committee").

Operator: Duly authorized agent running the day-to-day operation of the Facility.

Permit Stickers: Duly issued permit to allow access and use of the Facility.

Boards of Selectmen: The Selectboards of Webster and Hopkinton, acting in concert, or their jointly authorized representative(s) (hereinafter called "Boards").

Re-Use: The use of an item of waste more than once, to include conventional re-use where the item is used again for the same function, and new-life re-use where it is used for a new function.

Rules & Regulations – Refuse Disposal Ordinance

Article II. Use of the Facility

Section 1 Permitted Use

Use of the Facility is exclusively limited:

1. to the disposal of waste materials originating within the corporate boundaries of Hopkinton and/or Webster, and
2. for all persons, firms, corporations, or their agents whose residence (including seasonal) or place of business is within the corporate boundaries of Hopkinton and/or Webster.

The Committee may make exceptions for other government units on a case-by-case basis.

Town of Hopkinton residents must also comply with the Town of Hopkinton Pay By Bag Ordinance.

Town departments of Hopkinton or Webster may dispose of town materials without charge.

Loitering, drinking of alcoholic beverages, or the discharge of firearms, including air rifles, is strictly prohibited anywhere within the Facility's property.

The towns of Hopkinton and Webster reserve the right to reject any materials which it considers to be detrimental to the operation of the disposal areas.

Section 2 Hours of Operation

The Facility shall be open to authorized individuals and vehicles displaying a valid Permit Sticker from 8:00 AM to 5:00 PM on Monday; 8:00 AM to 5:00 PM on Wednesday; 1:00 PM to 5:00 PM on Friday; and 8:00 AM to 5:00 PM on Saturday. In the event that a holiday shall fall on a normal day of operation, the Facility shall be closed on that day, and open on the next regular work day following the holiday. Hours of operation may be modified by the Committee. Holidays shall be posted on the Town of Hopkinton and Webster web site.

Public use of the Facility is limited to the published hours of operation. After-hour use shall be only as authorized and supervised by the Facility supervisor or his/her designee on a case-by-case basis.

Access to posted areas of the Facility shall be granted through the gate entrance. All other entry to posted areas of the Facility shall be considered trespassing. The Facility supervisor shall provide a written report of off-hour use to the Committee at the regularly scheduled meeting.

Section 3 Facility Rules

All persons, businesses, or their agents authorized to use the Facility shall comply with all regulations and/or instructions or orders of Facility personnel, and all posted signs and notices.

Rules & Regulations – Refuse Disposal Ordinance

Any operator of a vehicle transporting solid waste for disposal at the Facility shall answer any reasonable questions and/or present evidence concerning the disposal material's place of origin.

Section 4 Vehicles

1. All vehicles entering the disposal areas (regardless of size) require identification, including the name of the driver, vehicle registration, and the name and address of the supplier(s) of waste materials. If requested by the Operator, the vehicle shall be weighed prior to disposing its load and after disposing its load. Any failure on the part of the owner or his operator to comply with these rules and regulations, or the instructions and directives of the Operator, will be reported immediately to the Superintendent of Public Works.
2. All vehicles engaged in the collection of waste materials, regardless of the number of customers, are required to display any and all Permit Stickers required by the towns of Hopkinton and Webster, State of New Hampshire, or the United States government.
3. All open trucks and trailers must be equipped with the required tarpaulin, and the load must be fully covered.
4. Vehicles entering the Facility's disposal areas may be checked for out-of-town waste materials by an operator. The disposal of out-of-town waste materials at the Facility is strictly prohibited.

Section 5 Disposal Locations

All disposal shall be in areas designated by the authorized officials operating the Facility supervisor.

Section 6 Re-Use and Recovery

Disposal of all materials left at the Facility shall be at the direction of the Facility.

Under the direction and approval of the Facility supervisor or his/her designee, residents or employees of Hopkinton or Webster may take materials for personal re-use. Removal of objects for sale or profit is not considered personal re-use.

Owners, agents, or representatives of any business are prohibited from removing materials from the Facility for re-sale except by written permission of the Committee.

The Towns of Hopkinton and Webster make no representations about the condition of any materials taken for personal re-use, and assume no liability or responsibility for any damage or injury to persons or property from such re-use.

Rules & Regulations – Refuse Disposal Ordinance

Section 7 Disposable Materials

1. Areas are provided at the Facility for the disposal of materials from the normal operation of households or businesses. Household waste of a usual nature is defined as materials which, by themselves, can be contained within a 32-gallon waste container, or in accordance with the Hopkinton pay by bag ordinance. All other non-combustible waste materials of unusual nature or size, and not listed in Section 9, Prohibited Materials, shall be deposited at designated locations.
2. Waste materials from single-residence remodeling may be disposed only after non-combustible materials are separated from combustibles, and all materials are cut to lengths that allow for handling. See Article V for fees.
3. All stumps, from any source, shall be deposited only in designated areas. See Article V for fees.
4. Logs or brush larger than five inches (5") in diameter are considered stumps, which are subject to appropriate fees, and shall be deposited in a designated area. Hardwood logs shall be separated and deposited in a designated area for recycling as firewood.
5. All lumber shall be cleaned of waste materials and deposited in either the designated burn pile or in the wood recycling area.
6. Wood that is pressure treated and/or treated for rot resistance shall be deposited only in an area designated by the Operator. It shall not be burned.

Section 8 Prohibited Materials

Disposal of items on the following list is strictly prohibited at the Facility. Facility attendants shall provide information on proper disposal policy, and a list shall also be maintained on the Hopkinton website at http://www.hopkinton-nh.gov/Pages/HopkintonNH_Transfer/index.

1. Any substance or object likely to damage, injure, destroy or obstruct the usefulness or operation of the disposal areas.
2. Any substance which may attack, damage, or alter by any means the equipment, employees, or citizens engaged in the use and operation of the disposal areas.
3. Any quantities of gasoline, kerosene, alcohol, tar, flammable, or explosive gas or vapor, or any material or substance which may generate or form a flammable, explosive, or combustible substance, fluid, gas, vapor, or mixture when combined with air, water, or other substances commonly found in disposal areas.
4. Any substance at a temperature above 100 degrees Fahrenheit, or its burning point, or substance which, upon coming into contact with water, waste materials, or air, will generate steam, vapor, fire, smoke, or toxic fumes.

Rules & Regulations – Refuse Disposal Ordinance

5. Poisons or any other substance likely to generate poisonous substances that may interfere with, constitute a hazard to, or be dangerous to humans, wild life, animals, or the environment.
6. Any wastes containing animal guts, tissues, entrails, offal, blood, or other types of pathological wastes.
7. Any substance containing or labeled as radioactive wastes or explosive material.
8. Any solid wastes likely to cause damage, injury, or loss to other persons, or to the property of other persons who use the disposal areas, or to any person or equipment engaged in the treatment or disposal of waste materials for the towns of Hopkinton or Webster.
9. Pharmaceutical or medical wastes of any nature.
10. Any cyanide, disinfectants, formaldehyde, toxic, or poisonous substances of any kind.
11. Any waters or wastes containing strong acid or iron pickling wastes, or concentrated plating solutions, whether neutralized or not.
12. Any waste or waste water which is strongly acid, and which, when tested in the usual manner, has a "pH" less than 5.5, or which is strongly alkaline and has a "pH" more than 9.0.
13. Any waste or waste water from an industrial or commercial process containing any amount of toxic or objectionable metals, non-metals, and/or solids, included but not limited to the following:

Arsenic	Chlorides	Manganese	Silver
Barium	Copper	Mercury	Sulphides
Cadmium	Cyanides	Nickel	Zinc
Chromium	Lead	Phenols	

14. Any material, regardless of composition, that is listed as a toxic or hazardous waste by the State of New Hampshire or the United States Government.
15. All electronics are banned from all disposal areas. The Operator will collect all electronics for recycling and proper disposal. There will be no charge to residents for this service. Commercial enterprises will be charged at cost with no markup (see Article V for fees).
16. All persons and operations at the Facility will comply with RSA 149-M:58, which bans the disposal of all products containing intentionally added mercury in landfills, transfer stations, and incinerators, regardless of the amount of mercury they contain.

Rules & Regulations – Refuse Disposal Ordinance

Section 9 Materials Requiring Special Handling

The Boards or Facility employees, may determine which materials or substances require special handling. Such material or substances shall require a special permit for disposal.

Article III. Permit Stickers

Section 1 Obtaining Permit Stickers

Permit Stickers may be obtained from the town clerks of Hopkinton or Webster. Permit Stickers shall be issued to any person or business eligible to use the Facility as defined herein. Proper identification of residency may be required at issuance of the Permit Sticker by the respective town clerks.

Any person or business entitled to a Permit Sticker may, upon request and showing of need, be issued additional Permit Stickers. If the issuing town clerk is not satisfied that the individual or business has shown a need, the clerk may request an investigation by the respective police agency in the town where the resident or business is located to determine whether such person or business is entitled to additional stickers.

Section 2 Cost of Sticker

The town clerks may charge \$1.00 for each Permit Sticker issued.

Section 3 Maintenance of Active Stickers Issued

The town clerks of Hopkinton and Webster shall maintain an accurate and numerical list of stickers issued in proper sequence showing (1) the date of issuance; (2) the person(s), firm, or corporation name said sticker was issued to, and (3) the license plate of the vehicle to which it was issued. Upon request, a list of Permit Stickers issued shall be forwarded to the police chiefs of Hopkinton and Webster by the respective town clerks.

Section 4 Sticker Display

Valid Permit Stickers shall be attached to each vehicle entering the Facility area. Upon request of the Facility Operator or police officials, proper identification must be shown that documents the Permit Sticker is authorized for that individual and vehicle. The Permit Sticker shall be attached to the left-hand (driver's) side of the vehicle on the lower corner of the windshield. No vehicle shall enter the Facility unless the Permit Sticker is displayed.

Rules & Regulations – Refuse Disposal Ordinance

Article IV. Septic Wastes

Section 1 Use of Facility

Only septic wastes which originate from the towns of Hopkinton and Webster shall be accepted at the Facility. The septic waste hauler must be registered as a legal hauler as defined by state law.

Section 2 Disposal at the Facility

The driver shall report to the Facility Operator prior to disposing of a septic waste load, and comply with all Facility Operator instructions for disposal.

Section 3 Cost of Disposal

Each load of septic waste disposed at the Facility shall be charged at the rate of \$50.00 per 1,000 gallons.

Article V. Tipping Fee

All waste materials brought to the Facility for disposal shall be assessed a tipping fee based on the entire weight of materials, except for Webster or Hopkinton residents disposing of 400 pounds or less per week in one vehicle at the same time. Tipping fees shall include, but not be limited to, construction and demolition materials, stumps, and other commercial and industrial wastes.

Article VI. Large Volume and Miscellaneous Waste

Without an appropriate form of payment, the use of the Facility shall be denied by the Operator unless a request to be invoiced has been received and approved by the Town of Hopkinton Finance Director.

Section 1 Other Fees

1. No charge for brush and other burnable materials.
2. All residential and commercial waste materials shall be \$7.00 per 200 lb. increment:

0 to 200 lbs.	\$7.00
201 to 400 lbs.	\$14.00
401 to 600 lbs.	\$21.00
601 to 800 lbs.	\$28.00

Etc.

3. Fees for the disposal of metals, if any, shall be posted at the Facility and on the web site.

Rules & Regulations – Refuse Disposal Ordinance

4. All construction wastes, demolition debris, and stumps shall be \$10.00 for each 200 lb. increment:

0 to 200 lbs	\$10.00
201 to 400 lbs	\$20.00
401 to 600 lbs	\$30.00
601 to 800 lbs	\$40.00

Etc.

5. For all construction and demolition debris wastes that are separated according to the Operator's direction shall be \$7.50 for each 200 lb. increment:

0 to 200 lbs	\$7.50
201 to 400 lbs	\$15.00
401 to 600 lbs	\$22.50
601 to 800 lbs	\$30.00

Etc.

Section 2 Miscellaneous Fees

The list of items in this section shall be assessed the following tipping fees, regardless of how they are delivered to the Facility:

Item	Cost
White goods that <u>do not contain</u> fluids that must be removed (hot water heaters, furnaces, stoves, etc.)	\$5.00/unit
White goods that <u>do contain</u> fluids that must be removed (refrigerators, air conditioners, etc.)	\$10.00/unit
Tires (16" or less, unmounted)	\$2.00/each
Tires (16" or less, mounted)	\$10.00/each
Tires (greater than 16", unmounted)	\$10.00/each
Tires (greater than 16", mounted)	\$20.00/each
NOTE: No tires will be accepted from commercial tire companies or garages.	

Section 3 Separation of Wastes

All haulers shall adhere to a strict separation of wastes as directed by the Operator. No loads shall be accepted which are not properly separated.

Section 4 Waivers

The Boards may waive any of the tipping fees within this Ordinance when the material can and is disposed of in a designated recycling area.

Rules & Regulations – Refuse Disposal Ordinance

Section 5 Special Conditions

The Boards may establish tipping fees for wastes not covered within this Ordinance that are unique in nature.

Section 6 Off-Hour Emergencies

Septic Haulers approved for using the Facility during non-public hours shall be charged a \$60.00 fee to cover overtime expenses. This fee shall also apply to any other commercial emergency.

Section 7 Commercial Rates for Electronics Disposal

Commercial enterprises can dispose of items at a per unit cost if they have less than 10 items. More than 10 items can be disposed at \$0.15 per pound.

Large TV	\$15.00	Medium TV	\$10.00
Large console	\$20.00	Small TV	\$ 5.00
Computer (complete)	\$10.00	VCR, DVD, stereos, speakers, radios, scanners, camcorders, microwaves, small appliances, etc.	\$ 2.00
Monitor (15")	\$ 6.00		
Monitor (>15")	\$ 8.00		
CPU	\$ 2.00		

Article VII. Penalties

Section 1 Compliance

Failure to comply with these regulations or provide credible evidence when requested shall be sufficient cause for the Boards of Selectmen or their authorized representative to cancel, revoke, suspend, or modify a license, Permit Sticker, or privileges for the use of the Facility, and/or to enforce or impose any other penalties as provided by these regulations.

The suspension, revocation, or modification of an existing permit or privilege shall not entitle the person holding such a permit to a refund of all or a portion of any fee collected for the issuance of such permit or privilege.

Section 2 Fines

Any person or business violating the provisions of this Ordinance shall be subject to a fine not to exceed \$200.00. Upon a second conviction within a period of twelve months, the person or business may be denied the right to use said Facility area for a period not to exceed twelve months, in addition to any other fine imposed.

Rules & Regulations – Refuse Disposal Ordinance

Section 3 Liability

Any person or business violating the provisions of this Ordinance shall be liable for any expense, loss, or damage resulting from such violation.

Article VIII. Validity and Ordinance in Force

Section 1 Previous Ordinances

All previous ordinances relative to the Facility are hereby repealed.

Section 2 Invalidity

The invalidity of any section, clause, sentence, or provision of this Ordinance shall not affect the validity of any other part of this Ordinance which can be given effect without such invalid part or parts.

Section 3 Adoption

These rules and regulations are adopted to comply with the rules and regulations of the State of New Hampshire, Department of Health and Welfare, Division of Public Health Services, Bureau of Solid Waste Management, the United States Environmental Protection Agency, and the United States Army Corps of Engineers.

Section 4 Ordinance in Force

This ordinance shall be in full force and effect beginning January 31, 1990.

This ordinance was amended on November 7, 2005.

This ordinance will be in full force and effect beginning January 1, 2006.


This ordinance will be in full force and effect July 1, 2008.


This ordinance was amended on August 30, 2010.


Rules & Regulations – Refuse Disposal Ordinance

TOWN OF HOPKINTON, NEW HAMPSHIRE


James O'Brien, Chairman


Tom Congoran, Selectman

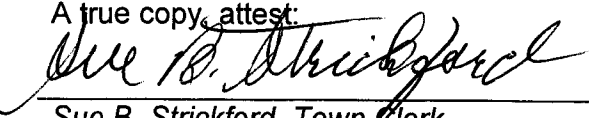

George Langwasser, Selectman


Denis Goddard, Selectman


Bryan Pellerin, Selectman

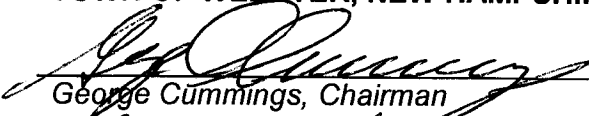
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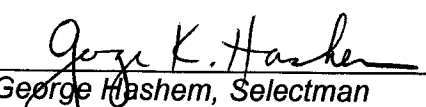
A true copy, attest:

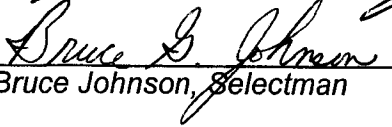

Sue B. Strickford, Town Clerk
Town of Hopkinton

Date: 1/30/12

TOWN OF WEBSTER, NEW HAMPSHIRE

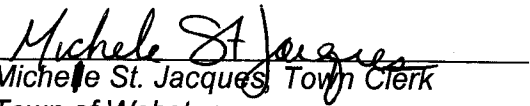

George Cummings, Chairman


George Hashem, Selectman


Bruce Johnson, Selectman

Date: January 10, 2012

A true copy, attest:


Michelle St. Jacques, Town Clerk
Town of Webster

Date: January 10, 2012

TOWN OF WEBSTER, NEW HAMPSHIRE

Office of the Selectmen
945 Battle Street/Rte. 127
Webster, NH 03303
Tel. (603) 648-2272
Fax (603) 648-6055
e-mail: jjones@webster-nh.gov

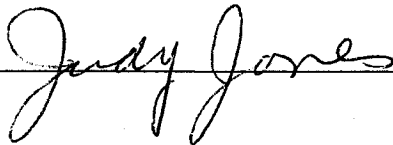
February 6, 2012

CERTIFICATE OF ADOPTION
OF
RULES & REGULATIONS – REFUSE DISPOSAL ORDINANCE
ORDINANCE NO: 05-06
FOR THE TOWNS OF HOPKINTON AND WEBSTER, NEW HAMPSHIRE

Please accept for your files the above listed ordinance approved by the Joint Boards Meeting on January 3, 2012.

REFUSE DISPOSAL ORDINANCE NO: 05-06

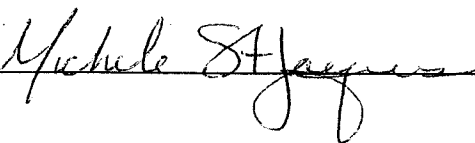
DATE



2/6/12

WEBSTER TOWN CLERK

DATE



2/12/12



Town of Hopkinton
New Hampshire
Hopkinton Select Board
Hopkinton School Board
Joint Public Meeting



Tuesday, October 10, 2023 – 5:30
Hopkinton Middle/High School

PUBLIC SESSION

1. Call to Order
2. Additions/Deletions from Agenda
3. Introductions and Comments from the Hopkinton School Board and Hopkinton Select Board
4. Items for Discussion
 - a. Discussion of School/Town Annual Meeting dates
 - b. Board Goals
 - c. Fiscal Goals
 - d. Energy Committees
5. Public Comment
6. Adjournment



TOWN OF HENNIKER, NEW HAMPSHIRE

September 15, 2023

Neal Cass
Town Administrator
Town of Hopkinton
330 Main Street
Hopkinton, NH 03229

Dear Mr. Cass,

On behalf of the Henniker Board of Selectmen, I am contacting you regarding the perambulation of our shared town line. The last perambulation was completed in 2016. According to state RSA the town line should be perambulated, and the marks and bounds renewed, once in every seven years.

The Henniker Selectmen have appointed delegates to perambulate the shared town lines along with Selectman D. Scott Osgood. It would be appreciated if the Selectmen of Hopkinton could also appoint delegates to perambulate the shared town line of Henniker and Hopkinton.

Once your delegates have been appointed, please contact me to arrange a convenient date and time to perambulate our shared town line. It would be best for this to be done in mid-October through early November when the temperatures are cooler, and we have more visibility.

Best regards,

A handwritten signature in cursive script that reads "Helga C. Winn".

Helga C. Winn
Executive Assistant/Assessing & Land Use Coordinator
Town of Henniker
18 Depot Hill Road
Henniker, NH 03242
(603) 428-3221 ext. 1
helga.winn@hennikernh.gov

Selectmen's Office
*Administration, Finance,
Assessing, Planning,
Zoning & Building Permits*
18 Depot Hill Rd.
Henniker NH 03242
Ph (603) 428-3221
Fx (603) 428-4366

Town Clerk / Tax Collector
18 Depot Hill Rd.
Henniker NH 03242
Ph (603) 428-3240
Fx (603) 428-4366

**Transfer / Recycling Center
Parks and Properties**
18 Depot Hill Rd.
Henniker NH 03242
Physical: 1393 Weare Rd.
Ph (603) 428-7604

Cogswell Spring Water Works
146 Davison Rd.
Henniker NH 03242
Ph (603) 428-3237
Fx (603) 428-3362

Wastewater Treatment Plant
18 Depot Hill Rd.
Henniker NH 03242
Ph (603) 428-7215
Fx (603) 428-8312
Physical: 199 Ramsdell Rd.

Highway
18 Depot Hill Rd.
Henniker NH 03242
Physical: 209 Ramsdell Rd.
Ph (603) 428-7200
Fx (603) 428-7200

Police
340 Western Ave.
Henniker NH 03242
Ph (603) 428-3213
(Dial 911 for an Emergency)
Fx (603) 428-7509

Fire & Rescue
216 Maple St.
Henniker NH 03242
Ph (603) 428-7552
(Dial 911 for an Emergency)
Fx (603) 428-7628

HENNIKER – HOPKINTON
Town Line
Return of Perambulation
2016

The bearing and length of the line segments and the location of the monuments on the Henniker town line were recorded with a GPS receiver. To avoid confusion, the monuments located on the entire border of Henniker were numbered starting at the northwest corner of Henniker, the northeast corner of Hillsborough and the south bound of Bradford, continuing in a clockwise direction around Henniker and back to the starting point. Also attached are photos of many of the bounds and they use the same numbers for identification. The locations are given as Latitude and Longitude (NAD 83) which, for the accuracy of the data, is equivalent to the WGS84 datum used by most consumer grade GPS receivers. The locations are provided so that future perambulators do not have to search for the various marks. The locations are believed to be better than +/- 20 feet. The lot numbers in the descriptions, if any, are all from the Henniker tax map unless otherwise noted. Hopefully this data will help future perambulators to use GPS technology to locate the monuments. The bearings and distances are given, proceeding in the clockwise direction on the Henniker boundary. The bearings are given referenced to true north.

On October 16, 2016 Amy Patenaude and Robert Garrison, Perambulators for the Town of Henniker met with Steve Lux, Perambulator for the Town of Hopkinton, for the purpose of checking the Henniker – Hopkinton town lines and recording the location of the various marks. The bound between the towns was agreed to be as follows:

Beginning at Bound

#13 A large granite monument marked H, H, W and TL 1997/98/2005 which replaces the old tree on Bound Tree Road. This point is the northeast corner of Henniker and the northwest corner of Hopkinton on the south line of Warner.
(Lat/Lon: 43° 13' 53.63" N, 71° 47' 16.03" W)

Thence 869 feet on a bearing of 158.9 Degrees, along a blazed property line to Bound
#14 A stone post marked H, H 1910
(Lat/Lon: 43° 13' 45.62" N, 71° 47' 11.81" W)

Thence 555 feet on a bearing of 157.1 Degrees, partly along stone walls to Bound
#15 A stone post marked H, H 1902
(Lat/Lon: 43° 13' 40.57" N, 71° 47' 8.89" W)

Thence 2271 feet on a bearing of 154.8 Degrees along stone walls and blazed property lines to Bound
#16 A small stone post marked H with red paint on the top.
(Lat/Lon: 43° 13' 20.28" N, 71° 46' 55.81" W)

Henniker – Hopkinton Perambulation 2016

Page 2 of 4

Thence 1782 feet on a bearing of 155.6 Degrees to bound
#17 Recent steel survey pin at the southeast corner of tax lot #56, on the town line.
(Lat/Lon: 43° 13' 4.25" N, 71° 46' 45.86" W)

Thence 3920 feet on a bearing of 155.1 degrees to Bound
#18 Large boulder on the south side of Line Hill Road marked H, H with a chiseled line and a drill hole.
(Lat/Lon: 43° 12' 29.13" N, 71° 46' 23.61" W)

Thence 2156 feet on a bearing of 156.0 Degrees, partly along stone walls to Bound
#19 A granite post at the corner of lots 293 and 293-D on the town line.
(Lat/Lon: 43° 12' 9.68" N, 71° 46' 11.76" W)

Thence 2788 feet on a bearing of 155.7 Degrees to Bound
#20 A granite post at the corner of lots 294-B and 295 on the town line.
(Lat/Lon: 43° 11' 44.57" N, 71° 45' 56.28" W)

Thence 1846 feet on a bearing of 156.1 Degrees to Bound
#21 On Old West Hopkinton Road where the town line crosses, there are stone walls on both sides of the road. The previously noted monument (1997) was not found. A stone in the wall on the south side of the road was chiseled T.
(Lat/Lon: 43° 11' 27.90" N, 71° 45' 46.19" W)

Thence 1020 feet on a bearing of 157.3 Degrees, along a stone wall to Bound
#22 A granite post on the town line at the corner between lots 554-11 and 554-13
(Lat/Lon: 43° 11' 18.60" N, 71° 45' 40.89" W)

Thence 3007 feet on a bearing of 156.5 degrees to Bound
#23 A steel pin on the town line at the corner between lots 555 and 619-X
(Lat/Lon: 43° 10' 51.36" N, 71° 45' 24.74" W)

Thence 1382 feet on a bearing of 155.5 Degrees, partly along stone walls and blazed property lines to Bound
#24 Government survey monument marked H-478 (N.E.) for the flood plain, on the town line.
(Lat/Lon: 43° 10' 38.94" N, 71° 45' 17.00" W)

Thence 612 feet on a bearing of 156.7 Degrees, along a blazed property line and numerous granite posts to Bound
#25 A stone post marked H, H with blue paint on top.
(Lat/Lon: 43° 10' 33.39" N, 71° 45' 13.74" W)

Henniker – Hopkinton Perambulation 2016

Page 3 of 4

Thence 3615 feet on a bearing of 156.3 Degrees to Bound

#26 Stone monument post on south side of River Road marked H, H, and 1902
(Lat/Lon: 43° 10' 0.70" N, 71° 44' 54.13" W)

Thence 4816 feet on a bearing of 156.8 Degrees, along stone walls to Bound

#27 Stone monument post on Shaker Hill Road marked H, H and 1902
(Lat/Lon: 43° 09' 16.98" N, 71° 44' 28.51" W)

Thence 742 feet on a bearing of 156.0 Degrees to Bound

#28 A corner of walls on the north corner of lot 707-A
(Lat/Lon: 43° 09' 10.28" N, 71° 44' 24.43" W)

Thence 5064 feet on a bearing of 157.1 Degrees, partly along a blazed property line and stone walls to Bound

#29 A stone stood up in a wall marked H, H, W being the southeast corner of Henniker at the boundary with Weare on the west line of Hopkinton.
(Lat/Lon: 43° 08' 24.22" N, 71° 43' 57.90" W)

Henniker – Hopkinton Perambulation 2016

Dated this 15th day of November, 2016

Respectfully submitted,

Amy Patenaude

Amy Patenaude, Henniker Perambulator

Robert L Garrison

Robert Garrison, Henniker Perambulator

Steve Lux

Steve Lux, ~~Bradford~~ Perambulator
Hopkinton

This perambulation of the Henniker - Hopkinton town lines is hereby approved and accepted.

Date 11-15-16
Board of Selectmen
Town of Henniker

Date 11-28-16
Board of Selectmen
Town of Hopkinton

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

Aue R. Woodford

[Signature]

[Signature]

[Signature]

[Signature]



B13



B14





B18



B17



B20



B19





B25



B24



B27



B26



B29

TOWN OF HOPKINTON, NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2022

**TOWN OF HOPKINTON, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2022**

TABLE OF CONTENTS

	PAGES
INDEPENDENT AUDITOR’S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position (Exhibit 1)	4
Statement of Activities (Exhibit 2)	5
Fund Financial Statements:	
Balance Sheet – Governmental Funds (Exhibit 3)	6
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position (Exhibit 4)	7
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit 5)	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities (Exhibit 6)	9
General Fund - Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) (Exhibit 7)	10
Fiduciary Funds – Statement of Fiduciary Net Position (Exhibit 8)	11
Fiduciary Funds – Statement of Changes in Fiduciary Net Position (Exhibit 9)	12
NOTES TO THE FINANCIAL STATEMENTS	13
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the Town’s Proportionate Share of the Net Pension Liability (Exhibit 10)	34
Schedule of the Town’s Pension Contributions (Exhibit 11)	35
Schedule of Changes in the Town’s Total OPEB Liability and Related Ratios (Exhibit 12)	36
Schedule of the Town’s OPEB Contributions (Exhibit 13)	37
Note to the Required Supplementary Information	38
COMBINING AND INDIVIDUAL FUND SCHEDULES	
Nonmajor Governmental Funds	
Combining Balance Sheet (Exhibit 14)	39
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit 15)	40
General Fund	
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) (Exhibit 16)	41
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis) (Exhibit 17)	42
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) (Exhibit 18)	44
LETTER TO MANAGEMENT	45



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Hopkinton
330 Main Street
Hopkinton, New Hampshire 03229

Adverse and Modified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hopkinton, as of and for the year ended December 31, 2022, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Adverse Opinion on Governmental Activities

In our opinion, because of the effects of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Hopkinton, as of December 31, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on each Major Fund and the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Hopkinton as of December 31, 2022, and the respective changes in financial position thereof, and the budget to actual comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Hopkinton and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note I.B.3. to the financial statements, management has not determined its liability or annual cost for postemployment benefits other than pensions (OPEB) in governmental activities under the standards required by GASB Statement No. 75. Accounting principles generally accepted in the United States of America require that management recognize OPEB expense for the required contributions and a liability for unpaid required contributions, which would increase the liabilities, decrease net position, and increase expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with governance regarding, among other matters, the planned scope and timing of the audit, any significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension and OPEB related schedules on pages 34 - 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational and economic context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the

information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Town of Hopkinton has not presented a management's discussion and analysis, which accounting principles generally accepted in the United States of America have determined is necessary to supplement, but is not required to be part of, the basic financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

September 14, 2023

Roberts & Heene, PLLC

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF HOPKINTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 12,878,708
Investments	2,840,134
Intergovernmental receivable	106,783
Other receivables, net of allowances for uncollectibles	1,283,968
Prepaid items	43,533
Tax dedeed property held for resale	191,736
Capital assets, not being depreciated:	
Land	8,410,469
Construction in progress	13,410
Intangible assets	323,900
Capital assets, net of accumulated depreciation:	
Land improvements	195,592
Buildings and building improvements	5,035,402
Machinery, vehicles and equipment	2,292,324
Infrastructure	5,278,235
Total assets	38,894,194
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	909,940
Deferred amounts related to OPEB	21,244
Total deferred outflows of resources	931,184
LIABILITIES	
Accounts payable	265,219
Accrued payroll and benefits	156,935
Accrued interest payable	71,648
Intergovernmental payable	8,829,429
Performance and escrow deposits	200
Noncurrent obligations:	
Due within one year:	
Bonds and notes payable	588,056
Unamortized bond premium	98,646
Capital lease payable	30,456
Compensated absences payable	1,203
Accrued landfill postclosure care costs	17,513
Due in more than one year:	
Bonds and notes payable	3,110,000
Unamortized bond premium	522,208
Capital lease payable	97,341
Compensated absences payable	195,331
Accrued landfill postclosure care costs	507,862
Net pension liability	5,255,467
Total OPEB liability	348,408
Total liabilities	20,095,922
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	759,409
Deferred amounts related to pensions	44,267
Total deferred inflows of resources	803,676
NET POSITION	
Net investment in capital assets	17,398,987
Restricted for:	
Endowments:	
Nonexpendable	868,864
Expendable	295,641
Other purposes	386,383
Unrestricted	(24,095)
Total net position	\$ 18,925,780

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

EXHIBIT 2
TOWN OF HOPKINTON, NEW HAMPSHIRE
Statement of Activities
For The Year Ended December 31, 2022

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 2,095,896	\$ 1,506,945	\$ 31,038	\$ -	\$ (557,913)
Public safety	2,456,581	656,325	13,951	49,500	(1,736,805)
Highways and streets	2,189,901	-	-	368,734	(1,821,167)
Sanitation	934,227	564,929	-	-	(369,298)
Health	12,359	-	-	-	(12,359)
Welfare	92,003	-	57,084	-	(34,919)
Culture and recreation	661,862	101,675	19,058	-	(541,129)
Conservation	12,181	-	110,000	-	97,819
Economic development	25,802	-	-	-	(25,802)
Interest on long-term debt	88,479	-	-	-	(88,479)
Capital outlay	77,975	-	-	-	(77,975)
Total primary government	<u>\$ 8,647,266</u>	<u>\$ 2,829,874</u>	<u>\$ 231,131</u>	<u>\$ 418,234</u>	<u>(5,168,027)</u>
General revenues:					
Property taxes					5,368,676
Other taxes					239,532
Grants and contributions not restricted to specific programs					760,191
Miscellaneous					133,160
Total general revenues					<u>6,501,559</u>
Change in net position					<u>1,333,532</u>
Net position, beginning, as restated, see Note III.D.1.					<u>17,592,248</u>
Net position, ending					<u>\$ 18,925,780</u>

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

EXHIBIT 3
TOWN OF HOPKINTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2022

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 10,530,763	\$ 281,319	\$ 2,066,626	\$ 12,878,708
Investments	-	1,666,239	1,173,895	2,840,134
Receivables, net of allowances for uncollectibles:				
Taxes	881,397	-	-	881,397
Accounts	117,746	-	52,245	169,991
Intergovernmental	87,957	-	18,826	106,783
Interfund receivable	341,250	-	21,994	363,244
Prepaid items	43,533	-	-	43,533
Tax deeded property held for resale	191,736	-	-	191,736
Total assets	<u>\$ 12,194,382</u>	<u>\$ 1,947,558</u>	<u>\$ 3,333,586</u>	<u>\$ 17,475,526</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 219,166	\$ -	\$ 46,053	\$ 265,219
Accrued salaries and benefits	152,289	-	4,646	156,935
Intergovernmental payable	8,829,429	-	-	8,829,429
Interfund payable	20,462	263,790	78,992	363,244
Total liabilities	<u>9,221,346</u>	<u>263,790</u>	<u>129,891</u>	<u>9,615,027</u>
Deferred inflows of resources:				
Deferred revenue	322,253	-	633,013	955,266
Fund balances:				
Nonspendable	235,269	-	868,864	1,104,133
Restricted	777	-	671,886	672,663
Committed	-	1,683,768	1,029,932	2,713,700
Assigned	188,000	-	-	188,000
Unassigned	2,226,737	-	-	2,226,737
Total fund balances	<u>2,650,783</u>	<u>1,683,768</u>	<u>2,570,682</u>	<u>6,905,233</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,194,382</u>	<u>\$ 1,947,558</u>	<u>\$ 3,333,586</u>	<u>\$ 17,475,526</u>

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

EXHIBIT 4
TOWN OF HOPKINTON, NEW HAMPSHIRE
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position
December 31, 2022

Total fund balances of governmental funds (Exhibit 3)		\$ 6,905,233
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 70,107,191	
Less accumulated depreciation	<u>(48,557,859)</u>	21,549,332
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (363,244)	
Payables	<u>363,244</u>	-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 113,121	
Unavailable ambulance revenue	39,430	
Unavailable sewer charges	43,306	
Unavailable elderly and welfare liens	<u>232,580</u>	428,437
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(71,648)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes outstanding	\$ 3,698,056	
Unamortized bond premium	620,854	
Capital lease outstanding	127,797	
Compensated absences payable	196,534	
Accrued landfill postclosure care costs	525,375	
Net pension liability	5,255,467	
Total OPEB liability	<u>348,408</u>	(10,772,491)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 909,940	
Deferred outflows of resources related to OPEB	21,244	
Deferred inflows of resources related to pensions	<u>(44,267)</u>	886,917
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 18,925,780</u></u>

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

EXHIBIT 5
TOWN OF HOPKINTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Year Ended December 31, 2022

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 5,761,114	\$ -	\$ 135,742	\$ 5,896,856
Licenses, permits and fees	1,427,019	-	-	1,427,019
Intergovernmental	1,180,276	-	13,410	1,193,686
Charges for services	901,841	-	469,815	1,371,656
Miscellaneous	285,294	14,005	65,082	364,381
Total revenues	<u>9,555,544</u>	<u>14,005</u>	<u>684,049</u>	<u>10,253,598</u>
Expenditures:				
Current:				
General government	2,006,911	9,604	59,216	2,075,731
Public safety	2,062,151	-	106,742	2,168,893
Highways and streets	1,612,295	-	-	1,612,295
Sanitation	737,109	-	224,321	961,430
Health	12,359	-	-	12,359
Welfare	72,570	-	17,205	89,775
Culture and recreation	510,240	308	96,077	606,625
Conservation	-	-	12,181	12,181
Economic development	25,802	-	-	25,802
Debt service:				
Principal	568,557	-	-	568,557
Interest	197,386	-	-	197,386
Capital outlay	179,070	432,366	600,260	1,211,696
Total expenditures	<u>7,984,450</u>	<u>442,278</u>	<u>1,116,002</u>	<u>9,542,730</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,571,094</u>	<u>(428,273)</u>	<u>(431,953)</u>	<u>710,868</u>
Other financing sources (uses):				
Transfers in	15,000	732,000	1,532	748,532
Transfers out	(732,000)	-	(16,532)	(748,532)
Total other financing sources and uses	<u>(717,000)</u>	<u>732,000</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balances	854,094	303,727	(446,953)	710,868
Fund balances, beginning, as restated, see Note III.D.1.	1,796,689	1,380,041	3,017,635	6,194,365
Fund balances, ending	<u>\$ 2,650,783</u>	<u>\$ 1,683,768</u>	<u>\$ 2,570,682</u>	<u>\$ 6,905,233</u>

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

EXHIBIT 6
TOWN OF HOPKINTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For The Year Ended December 31, 2022

Net change in fund balances of governmental funds (Exhibit 5)		\$ 710,868
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 1,229,609	
Depreciation expense	<u>(1,046,949)</u>	182,660
The effect of the disposal of capital assets was to decrease net position.		
		(4,000)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (748,532)	
Transfers out	<u>748,532</u>	-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue	\$ (175,716)	
Change in unavailable ambulance revenue	17,806	
Change in unavailable payments in lieu of taxes	(112,932)	
Change in unavailable sewer charges	1,353	
Change in unavailable grant revenue	<u>(1,310)</u>	(270,799)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.		
Repayment of bond and note principal	\$ 568,556	
Amortization of bond premium	98,646	
Repayment of capital lease principal	<u>29,511</u>	696,713
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 10,699	
Increase in compensated absences payable	(11,987)	
Decrease in accrued landfill postclosure care costs	59,625	
Net change in total OPEB liability and related deferrals	<u>(13,059)</u>	45,278
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ 524,646	
Cost of benefits earned, net of employee contributions	<u>(551,834)</u>	(27,188)
Change in net position of governmental activities (Exhibit 2)		<u>\$ 1,333,532</u>

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

EXHIBIT 7
TOWN OF HOPKINTON, NEW HAMPSHIRE
General Fund
Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
For The Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	\$ 5,472,933	\$ 5,472,933	\$ 5,585,398	\$ 112,465
Licenses, permits and fees	1,384,900	1,384,900	1,427,019	42,119
Intergovernmental	923,589	1,152,159	1,180,276	28,117
Charges for services	843,247	843,247	901,841	58,594
Miscellaneous	133,500	133,500	285,294	151,794
Total revenues	<u>8,758,169</u>	<u>8,986,739</u>	<u>9,379,828</u>	<u>393,089</u>
EXPENDITURES				
Current:				
General government	2,220,892	2,159,799	2,014,911	144,888
Public safety	1,986,492	2,072,524	2,062,151	10,373
Highways and streets	1,762,968	1,769,615	1,792,295	(22,680)
Sanitation	700,923	706,108	737,109	(31,001)
Health	12,359	12,359	12,359	-
Welfare	100,244	101,375	72,570	28,805
Culture and recreation	509,592	521,190	510,240	10,950
Conservation	1	1	-	1
Economic development	26,715	26,715	25,802	913
Debt service:				
Principal	568,557	568,557	568,557	-
Interest on long-term debt	197,425	197,425	197,386	39
Interest on tax anticipation note	1	1	-	1
Capital outlay	272,000	451,070	179,070	272,000
Total expenditures	<u>8,358,169</u>	<u>8,586,739</u>	<u>8,172,450</u>	<u>414,289</u>
Excess of revenues over expenditures	<u>400,000</u>	<u>400,000</u>	<u>1,207,378</u>	<u>807,378</u>
Other financing sources (uses):				
Transfers in	15,000	15,000	15,000	-
Transfers out	(732,000)	(732,000)	(732,000)	-
Total other financing sources and uses	<u>(445,000)</u>	<u>(445,000)</u>	<u>(717,000)</u>	<u>(272,000)</u>
Net change in fund balance	<u>\$ (45,000)</u>	<u>\$ (45,000)</u>	490,378	<u>\$ 535,378</u>
Increase in nonspendable fund balance			(42,985)	
Unassigned fund balance, beginning, as restated, see Note III.D.1.			<u>1,892,465</u>	
Unassigned fund balance, ending			<u>\$ 2,339,858</u>	

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

EXHIBIT 8
TOWN OF HOPKINTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022

	Private Purpose Trust	Custodial
Assets:		
Cash and cash equivalents	\$ 24,233	\$ 520,493
Investments	837,980	1,788,137
Total assets	<u>862,213</u>	<u>2,308,630</u>
Liabilities	<u>-</u>	<u>-</u>
Net position:		
Held in trust for specific purposes	862,213	-
Held for school district and precincts	-	2,308,630
Total net position	<u>\$ 862,213</u>	<u>\$ 2,308,630</u>

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

EXHIBIT 9
TOWN OF HOPKINTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For The Year Ended December 31, 2022

	Private Purpose Trust	Custodial
Additions:		
New funds	\$ 8,145	\$ 525,000
Investment earnings:		
Interest and dividends	32,059	29,224
Net change in fair value of investments	(104,436)	-
Total additions	<u>(64,232)</u>	<u>554,224</u>
Deductions:		
Trust distributions	15,642	-
Payments to school district	-	121,168
Total deductions	<u>15,642</u>	<u>121,168</u>
Change in net position	(79,874)	433,056
Net position, beginning	942,087	1,875,574
Net position, ending	<u>\$ 862,213</u>	<u>\$ 2,308,630</u>

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

**TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

I. Summary of Significant Accounting Principles

I.A. Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Hopkinton (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the year ended December 31, 2022.

I.B. Financial Reporting Entity – Basis of Presentation

I.B.1. Entity Defined

The Town of Hopkinton is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

I.B.2. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

Fund Financial Statements

Fund financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental funds are reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

I.B.3. *Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, with the exception that it has not yet implemented GASB Statement No. 75, *Accounting and Reporting for Postemployment Benefits Other Than Pensions*.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within sixty days of the end of the fiscal year. However, on the budgetary basis, tax revenue is not so deferred in accordance with the instructions of the State of New Hampshire Department of Revenue Administration. Expenditures are recorded when the related fund liability is incurred, except for general obligation debt principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

I.B.4. Fund Types and Major Funds

Governmental Funds

The Town reports the following major governmental funds:

General Fund – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

Expendable Trust Fund – Reports as a Capital Projects Fund and is used to report the capital reserve and other expendable trust funds established by Town Meeting.

The Town also reports fourteen nonmajor governmental funds.

Fiduciary Funds

The Town reports the following fiduciary funds:

Private Purpose Trust Fund – Accounts for financial resources of the Town used only for the benefit of other entities or individuals.

Custodial Fund – Accounts for amounts held by the Town on behalf of other entities. These assets are therefore not available to support the Town’s own programs. The Town’s custodial funds are held by the Trustees of Trust Funds on behalf of the local school district and village precincts.

I.C. Assets, Liabilities, and Net Position or Fund Equity

I.C.1. Cash and Investments

The laws of the State of New Hampshire require that the Town’s treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

I.C.2. Capital Assets and Depreciation

Generally, the Town's property, plant and equipment with useful lives of more than two years are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at acquisition value on the date donated. The Town generally capitalizes assets with cost of \$5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follow:

	Years
Land improvements	20
Buildings and building improvements	20-50
Machinery, vehicles and equipment	5-20
Infrastructure	7-50

I.C.3. Long-Term Liabilities

In the government-wide financial statements, outstanding debt is reported as liabilities. Other long-term liabilities include bond premiums, the capital lease, compensated absences, accrued landfill postclosure care costs, the net pension liability, and the total other postemployment benefits liability. These are not reported in the governmental funds.

I.C.4. Equity

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

- Restricted for endowments, which consists of the balance of the Permanent Fund that is allowed to be used for Town purposes. This balance is segregated between nonexpendable, representing the principal balance that must be invested to generate income and cannot be expended, and expendable, representing income earned that can be used for Town purposes.
- Restricted for other purposes, which consists of the Library Fund; and the unexpended ARPA grant funds.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the Permanent Fund that cannot be spent, and the balances of tax deeded property and prepaid expenditures.
- Restricted, representing the income portion of the Permanent Fund, the balance of the Library Fund and the unexpended grant funds in the Road, Bridges and Culverts Fund, that can only be used for specific purposes per terms of endowments or grant provisions.
- Committed, which consists of balances for which the intended use has been established by the highest decision making level of authority, Town Meeting.
- Assigned, which consists of balances for which the intended use is established by the Board of Selectmen in the form of encumbrances.
- Unassigned, representing the remaining balance of the General Fund.

I.C.5. *Use of Estimates*

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

II. Stewardship, Compliance and Accountability

II.A. Budgetary Information

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund, as well as some of the nonmajor funds. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. For fiscal year 2022, \$35,000 was so used, and \$10,000 was appropriated from fund balance.

**TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g. purchase orders, contracts) outstanding at year-end are reported as assignments of fund balances and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by function as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, economic development, debt service, and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

II.B. Reconciliation of General Fund Budgetary Basis to GAAP

The following reconciles the budgetary basis to the GAAP basis.

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 9,394,828
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	288,837
Tax revenue deferred in the current year	(113,121)
Per Exhibit 5 (GAAP basis)	<u>\$ 9,570,544</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 8,904,450
Adjustments:	
Basis difference:	
Encumbrances, beginning	777
Encumbrances, ending	(188,777)
Per Exhibit 5 (GAAP basis)	<u>\$ 8,716,450</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 2,339,858
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(113,121)
Per Exhibit 3 (GAAP basis)	<u>\$ 2,226,737</u>

**TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

III. Detailed Notes on Funds and Government-Wide Statements

III.A.1. Investments

As of December 31, 2022, the Town had the following investments:

U.S. Treasury Notes	\$ 58,687
U.S. Government Agencies	144,125
Corporate Bonds	618,898
Mutual Funds	154,497
Exchange Traded Funds	300,632
Common Stocks	759,998
New Hampshire Public Deposit Investment Pool	3,429,414
	<u>\$ 5,466,251</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 2,840,134
Fiduciary funds - statement of fiduciary net position (Exhibit 8)	2,626,117
Total	<u>\$ 5,466,251</u>

Fair Value Measurement

The Town categorizes its fair value investments within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of December 31, 2022:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
U.S. Treasury Notes	\$ 58,687	\$ -	\$ 58,687
U.S. Government Agencies	144,125	-	144,125
Corporate Bonds	618,898	-	618,898
Mutual Funds	154,497	-	154,497
Exchange Traded Funds	300,632	-	300,632
Common Stocks	759,998	-	759,998
New Hampshire Public Deposit Investment Pool	-	3,429,414	3,429,414
	<u>\$ 2,036,837</u>	<u>\$ 3,429,414</u>	<u>\$ 5,466,251</u>

The Town classifies its investments into Level 1, which refers to investments traded in an active market and Level 2, which refers to investments not traded in an active market but for which observable market inputs are readily available. The levels relate to valuation only and do not necessarily indicate a measure of risk.

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. New Hampshire law limits investments to those described in Note I.C.1. The Town's

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

investment policy does not place any further restrictions on its investment choices. The Town’s credit rating quality of investments as of December 31, 2022 is as follows:

	Fair Value
Aaa	\$ 355,909
Aa	38,930
A	222,169
Baa	204,702
Exempt from disclosure	4,644,541
	\$ 5,466,251

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town’s investment policy limits concentration of investments with a specific maturity. The Town’s sensitivity of the fair value of the Town’s investments to market interest rate fluctuation is as follows:

	Fair Value	Investment maturities (in years)		
		Less than 1	1 to 5	5 to 10
U.S. Treasury Notes	\$ 58,687	\$ 29,859	\$ 28,828	\$ -
U.S. Government Agencies	144,125	-	46,839	97,286
Corporate bonds	618,898	49,877	483,288	85,733
	\$ 821,710	\$ 79,736	\$ 558,955	\$ 183,019

III.A.2. Receivables, Uncollectible Accounts and Deferred Revenue

Property Taxes Receivable and Property Tax Calendar

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 8% per annum on all taxes not received by the due date. The first billing is an estimate only based on half of the previous year’s billing. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien is executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes levied prior to 2019 and 14% per annum for the redemption of lien taxes levied thereafter. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town. The tax collector executed a tax lien for uncollected 2021 property taxes on May 17.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Hopkinton School District, Merrimack County, and the Contoocook Village and Hopkinton Village Precincts. The Town is responsible for the collection of all these taxes. During the annual tax rate

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2022, upon which the 2022 property tax levy was based was:

For the New Hampshire education tax	\$761,168,299
For all other taxes	\$790,826,099

The tax rates and amounts assessed for the year ended December 31, 2022 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	<u>\$7.07</u>	\$ 5,593,480
School portion:		
State of New Hampshire	\$1.35	1,025,173
Local	\$21.33	16,866,677
County portion	\$2.50	1,978,774
Precinct portion:		
Contoocook Village	\$1.61	271,513
Hopkinton Village	\$0.37	18,193
Total property taxes assessed		<u><u>\$ 25,753,810</u></u>

The following details the taxes receivable at year-end:

Property:	
Levy of 2022	\$ 969,388
Unredeemed (under tax lien):	
Levy of 2021	51,492
Levy of 2020	12,812
Levy of 2019	4,530
Levy of 2018	2,688
Levy of 2017 and prior	17,293
Land use change	9,700
Timber	13,494
Less: allowance for estimated uncollectible taxes	(200,000)
Net taxes receivable	<u><u>\$ 881,397</u></u>

Other Receivables and Uncollectible/Unavailable Accounts

Significant receivables include amounts due from customers primarily for sewer, ambulance, landfill and other services. The fund financial statements report accounts receivable net of any allowance for uncollectible/unavailable accounts and revenues net of uncollectibles. The allowance amounts consist of all of the elderly and welfare liens, and an amount for potential adjustments to ambulance receivables.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

Receivable amounts are as follow:

Accounts	\$ 221,202
Intergovernmental	106,783
Liens	232,580
Less: allowance for uncollectible amounts	<u>(283,791)</u>
Net total receivables	<u><u>\$ 276,774</u></u>

Deferred Revenue

Deferred revenue in the governmental funds of \$955,266 at December 31, 2022 represents \$113,121 of property taxes, \$43,306 of sewer charges, and \$39,430 of ambulance fees that were not collected within 60 days of year-end, and therefore, are deferred in accordance with generally accepted principles; \$589,707 of unspent ARPA grant funds; \$162,449 of unspent highway block grant funds; and \$7,253 of prepaid taxes that will applied to the 2023 billings. In the governmental activities, the grant funds and prepayments are reported as unearned revenue.

III.A.3. Capital Assets

Changes in Capital Assets

The following provides a summary of changes in capital assets of the governmental activities:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 8,410,469	\$ -	\$ -	\$ 8,410,469
Construction in progress	-	13,410	-	13,410
Intangible assets	323,900	-	-	323,900
Total capital assets not being depreciated	<u>8,734,369</u>	<u>13,410</u>	<u>-</u>	<u>8,747,779</u>
Being depreciated:				
Land improvements	1,153,419	9,604	-	1,163,023
Buildings and building improvements	8,839,436	-	-	8,839,436
Machinery, vehicles and equipment	5,678,315	450,039	(188,680)	5,939,674
Infrastructure	44,660,723	756,556	-	45,417,279
Total capital assets being depreciated	<u>60,331,893</u>	<u>1,216,199</u>	<u>(188,680)</u>	<u>61,359,412</u>
Total all capital assets	<u>69,066,262</u>	<u>1,229,609</u>	<u>(188,680)</u>	<u>70,107,191</u>
Less accumulated depreciation:				
Land improvements	(942,807)	(24,624)	-	(967,431)
Buildings and building improvements	(3,541,637)	(262,397)	-	(3,804,034)
Machinery, vehicles and equipment	(3,434,185)	(397,845)	184,680	(3,647,350)
Infrastructure	(39,776,961)	(362,083)	-	(40,139,044)
Total accumulated depreciation	<u>(47,695,590)</u>	<u>(1,046,949)</u>	<u>184,680</u>	<u>(48,557,859)</u>
Net book value, capital assets being depreciated	<u>12,636,303</u>	<u>169,250</u>	<u>(4,000)</u>	<u>12,801,553</u>
Net book value, all capital assets	<u><u>\$ 21,370,672</u></u>	<u><u>\$ 182,660</u></u>	<u><u>\$ (4,000)</u></u>	<u><u>\$ 21,549,332</u></u>

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

Depreciation Expense

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

General government	\$ 20,250
Public safety	339,315
Highways and streets	598,832
Sanitation	27,990
Culture and recreation	60,562
Total	<u>\$ 1,046,949</u>

III.B. Liabilities

III.B.1. Intergovernmental Payable

The amount due to other governments at December 31, 2022 consists of the balance of the 2022-2023 district assessment due to the Hopkinton School District in the amount of \$8,822,390 and \$7,039 due to the Water Precinct for fees not remitted until after year-end.

III.B.2. Long-Term Liabilities

General obligation bonds and notes are approved by the voters and repaid with general revenues (property taxes). These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include the capital lease, compensated absences, accrued landfill postclosure care costs, the net pension liability, and the total OPEB liability.

Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/2022	Current Portion
General obligation bonds and notes payable:						
Open space (Rice)	\$467,900	2005	2025	4.00	\$ 60,000	\$ 20,000
Highway garage	\$530,566	2013	2023	4.00	53,056	53,056
Refunding fire station renovations	\$2,995,041	2021	2029	2.21	1,395,000	170,000
Refunding roads, bridges, and culverts	\$2,200,000	2021	2026	3.49	850,000	195,000
Roads, bridges, and culverts	\$1,487,000	2021	2031	5.10	1,340,000	150,000
					<u>3,698,056</u>	<u>588,056</u>
Unamortized bond premium					620,854	98,646
Capital lease payable:						
Excavator	\$217,816	2020	2026	2.68	127,797	30,456
Compensated absences payable					196,534	1,203
Accrued landfill postclosure care costs					525,375	17,513
Net pension liability					5,255,467	-
Total OPEB liability					348,408	-
					<u>\$ 10,772,491</u>	<u>\$ 735,874</u>

**TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended December 31, 2022:

	General Obligation Bonds and Notes Payable	Unamortized Bond Premium	Capital Lease Payable	Compensated Absences Payable	Accrued Landfill Postclosure Care Costs	Net Pension Liability	Total OPEB Liability	Total
Balance, beginning	\$ 4,266,612	\$ 719,500	\$ 157,308	\$ 184,547	\$ 585,000	\$ 4,039,366	\$ 331,181	\$ 10,283,514
Additions	-	-	-	11,987	-	1,216,101	17,227	1,245,315
Reductions	(568,556)	(98,646)	(29,511)	-	(59,625)	-	-	(756,338)
Balance, ending	<u>\$ 3,698,056</u>	<u>\$ 620,854</u>	<u>\$ 127,797</u>	<u>\$ 196,534</u>	<u>\$ 525,375</u>	<u>\$ 5,255,467</u>	<u>\$ 348,408</u>	<u>\$ 10,772,491</u>

Debt Service Requirements to Maturity

The annual debt service requirements to maturity for bonds and notes as of year-end are as follow:

Year Ending December 31,	Principal	Interest	Total
2023	\$ 588,056	\$ 170,225	\$ 758,281
2024	555,000	141,403	696,403
2025	580,000	112,770	692,770
2026	575,000	83,162	658,162
2027	355,000	59,448	414,448
2028-2031	1,045,000	73,108	1,118,108
Totals	<u>\$ 3,698,056</u>	<u>\$ 640,116</u>	<u>\$ 4,338,172</u>

The future minimum lease obligations for the capital lease are as follow:

Year Ending December 31,	Principal	Interest	Total
2023	\$ 30,456	\$ 4,089	\$ 34,545
2024	31,430	3,115	34,545
2025	32,436	2,109	34,545
2026	33,475	1,070	34,545
Totals	<u>\$ 127,797</u>	<u>\$ 10,383</u>	<u>\$ 138,180</u>

Bond Authorized but Unissued

A bond in the amount of \$272,000 for the Houston Barn stabilization project was authorized but unissued as of December 31, 2022. The Town issued the bond in February 2023.

At the March 12, 2003 Town Meeting, \$5,000,000 of long-term borrowing was authorized for acquiring land for open space. As of December 31, 2022, five bonds totaling \$2,037,486 have been issued from this authorization, leaving \$2,962,514 still unissued.

**TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Subsequent Events

On February 15, 2023, the Town issued a general obligation bond of \$272,000 for the Houston Barn stabilization as noted above, with an interest rate of 4.70% and a final maturity date of 2033.

The 2023 Town Meeting authorized \$2 million of general obligation bonds for the planning, design, rehabilitation, and construction of existing town roads, bridges, and culverts. On July 12, 2023, the Town issued a general obligation bond of \$1,811,370 with an interest rate of 3.75% and a final maturity date of 2033.

Accrued Landfill Postclosure Care Costs

State and federal laws and regulations require that the Town continue to perform certain monitoring and maintenance functions at the landfill site for thirty years after closure. The amount recorded as the postclosure care liability represents the estimate of what it will cost for this monitoring and maintenance costs over the next thirty years, the length of time monitoring is expected to continue. The actual cost of postclosure care could be higher or lower.

III.C. Balances and Transfers – Payments Within the Reporting Entity

III.C.1. *Receivables and Payables*

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

The following reports the interfund receivables and payables at year-end:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 77,460
General	Expendable trust	263,790
Nonmajor	General	20,462
Nonmajor	Nonmajor	1,532
		\$ 363,244

The amount due to the General Fund represents reimbursements for expenditures paid on behalf of other funds. The amount due to the Nonmajor Funds from the General Fund represents cash receipts belonging to other funds not yet transferred. The amount due to the Nonmajor Funds from other Nonmajor Funds represents interest in the Permanent Fund due to the Library Fund.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

III.C.2. Transfers

Transfers within the reporting entity are substantially for the purposes of distributing taxes to the fund for which the appropriation was made, funding capital projects, and making additions to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities columns.

The following reports transfers within the reporting entity:

	Transfers In:			Total
	General Fund	Expendable Trust Fund	Nonmajor Funds	
Transfers out:				
General Fund	\$ -	\$ 732,000	\$ -	\$ 732,000
Nonmajor Funds	15,000	-	1,532	16,532
	<u>\$ 15,000</u>	<u>\$ 732,000</u>	<u>\$ 1,532</u>	<u>\$ 748,532</u>

The transfer from the General Fund to the Expendable Trust Fund represent voted appropriations. The transfer from the Nonmajor Funds to the General Fund represent an amount appropriated from the Library Fund. The transfer from the Nonmajor Funds to other Nonmajor Funds represent interest from the Permanent Fund transferred to the Library Fund.

III.D. Equity

III.D.1. Restatement of Beginning Equity

The equity balances at January 1, 2022 were restated as follow:

	Governmental Activities	General Fund	Capital Project Fund	Custodial Fund	Nonmajor Funds
			Expendable Trust Fund		
To correct revenue	\$ 29,637	\$ 29,637	\$ -	\$ -	\$ -
To reclassify funds	-	-	1,380,041	-	(1,380,041)
To record investment balance	-	-	-	5,000	-
Net position/fund balances, as previously reported	17,562,611	1,767,052	-	1,870,574	4,397,676
Net position/fund balances, as restated	<u>\$ 17,592,248</u>	<u>\$ 1,796,689</u>	<u>\$ 1,380,041</u>	<u>\$ 1,875,574</u>	<u>\$ 3,017,635</u>

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

III.D.2. Components of Fund Balance

Fund balance is categorized in the following components as described in Note I.C.4.:

	General Fund	Expendable Trust Fund	Nonmajor Funds
Nonspendable:			
Prepaid items	\$ 43,533	\$ -	\$ -
Tax deeded property	191,736	-	-
Endowments	-	-	868,864
Total nonspendable	<u>235,269</u>	<u>-</u>	<u>868,864</u>
Restricted:			
General government	-	-	95,901
Highways and streets	777	-	287,001
Welfare	-	-	186,669
Culture and recreation	-	-	102,315
Total restricted	<u>777</u>	<u>-</u>	<u>671,886</u>
Committed:			
Public safety	-	-	90,170
Sanitation	-	-	114,202
Welfare	-	-	62,755
Culture and recreation	-	-	108,197
Conservation	-	-	186,695
Capital outlay	-	1,683,768	467,913
Total committed	<u>-</u>	<u>1,683,768</u>	<u>1,029,932</u>
Assigned:			
General government	8,000	-	-
Highways and streets	180,000	-	-
Total assigned	<u>188,000</u>	<u>-</u>	<u>-</u>
Unassigned			
Unassigned	2,226,737	-	-
Total fund balance	<u>\$ 2,650,783</u>	<u>\$ 1,683,768</u>	<u>\$ 2,570,682</u>

III.D.3. Restricted Net Position

The government-wide statement of net position includes restricted net position of \$1,164,505 for public trust funds reported as restricted to reflect purpose restrictions in trust indentures; \$89,244 of the library fund balance; \$589,707 of unspent ARPA grant funds in the roads, bridges, and culverts fund; and \$777 representing additional highway block grant monies, all whose use is restricted by law.

**TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

IV. Other Information

IV.A. Risk Management

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the fiscal year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is organized to provide certain property and liability protection to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of Primex, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 through June 30 for property/liability, and from January 1 through December 31 for workers' compensation.

Contributions paid in 2022 to be recorded as an insurance expenditure/expense totaled \$81,821 for property/liability and \$53,968 for workers' compensation coverage. There were no unpaid contributions due in 2022. The member agreement permits Primex to make additional assessments to members should there be a deficiency in assets to meet its liabilities. At this time, the Town foresees no likelihood of any additional assessments for past years.

IV.B. Retirement Pensions

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for the Town's police officers, fire personnel and other employees, and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at www.nhrs.org or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers, firefighters and other employees were 11.55%, 11.80% and 7.0% of gross wages, respectively. The rates of contribution from the Town for the year were 33.88% for police officers, 32.99% for fire personnel, and 14.06% for other employees. The rates are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during the years 2020, 2021 and 2022 were \$410,862, \$494,135 and \$524,646 respectively. The amounts were paid on a monthly basis as due.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

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

At December 31, 2022, the Town reported a liability of \$5,255,467 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2022, the Town's proportion was 0.0916%, which was an increase of 0.0005% from its proportion measured as of June 30, 2021.

At year-end, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and share of contributions	\$ 56,593	\$ 24,092
Net differences between projected and actual earnings on pension plan investments	199,175	-
Changes of assumptions	279,549	-
Differences between expected and actual experience	98,636	20,175
Town contributions subsequent to the measurement date	275,987	-
	<u>\$ 909,940</u>	<u>\$ 44,267</u>

The Town reported \$275,987 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year 2023.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Year Ending December 31,	
2023	\$ 215,187
2024	178,337
2025	(82,410)
2026	278,572
	<u>\$ 589,686</u>

**TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022, using the following actuarial assumptions:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	18 years beginning July 1, 2021 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smoothed market for funding purposes; 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year
Salary Increases	5.4% average, including inflation
Municipal Bond Rate	3.69% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2015-2019 experience study.

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each member classification (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of net pension liability	\$7,051,512	\$5,255,467	\$3,762,222

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

IV.C. Other Postemployment Benefits

Plan Descriptions

The Town is part of two different OPEB plans, one that is a retiree healthcare benefits program operating as a single-employer plan that is used to provide OPEB for all permanent full-time employees (implicit rate subsidy); and the other that consists of benefits to its retired employees and their beneficiaries as required by RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*. These benefits are provided through the New Hampshire Retirement System operating as a cost-sharing, multiple-employer OPEB medical subsidy healthcare plan (medical insurance subsidy). Further information on this plan can be found in the audited report on the NHRS Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan which is available on the NHRS website at www.nhrs.org.

Benefits Provided

The Town provides healthcare benefits for its retirees and their dependents (implicit rate plan). Benefits are provided through the Town, but the full cost of premiums is paid by the retirees. The same benefits are offered to retirees as to active employees, with the claims experience of both categories combined to determine a blended premium rate. Because the rate is the same for both retired and presumably less healthy individuals and active and presumably, more healthy individuals, the premium for the active employees which is for the most part paid by the Town is in effect subsidizing the premium for retirees.

With the medical insurance subsidy plan, there is a payment made by the NHRS to the former employer or its insurance administrator toward the cost of health insurance for the qualified retiree, his/her qualified spouse, and dependent children who are living in the retiree's household and being cared for by the retiree. If the health insurance premium is less than the medical subsidy amount, then only the premium amount is paid by the NHRS. If the insurance premium is more than the medical subsidy amount, then the retiree or other qualified person is responsible for paying the balance of the premium. Benefits are based on age, creditable service, and retirement or hire dates. This plan is closed to new entrants.

Total OPEB Liability, OPEB Expense, and Deferred Inflows and Outflows of Resources Related to OPEB

The Town's total OPEB liability of \$348,408 at December 31, 2022 consists of the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2021 with roll-forward procedures used to determine the liability as of June 30, 2022. The roll-forward of the total OPEB liability related to the medical subsidy from 2021 to 2022 reflects service cost and interest reduced by actual benefit payments and refunds for the plan year. The Town has not determined by an actuarial valuation its implicit rate subsidy portion in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

For the year ended December 31, 2022, the Town recognized OPEB expense of \$48,838. At year-end, the Town reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Net differences between projected and actual earnings on OPEB plan investments	\$ 952
Town contributions subsequent to the measurement date	20,292
	\$ 21,244

The Town reported \$20,292 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the OPEB liability in the year 2023.

The other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follow:

Year Ending December 31,	
2023	\$ 158
2024	41
2025	(375)
2026	1,128
	\$ 952

Methods and Assumptions

The total OPEB liability for the medical subsidy was based on the following actuarial assumptions:

Payroll Growth	2.75%
Discount Rate	6.75%
Inflation	2.00%
Investment Rate of Return	6.75% per year, net of OPEB plan investment expense, including inflation
Mortality	RP-2014 Healthy Annuitant and Employee Generational Mortality Tables with credibility adjustments and adjusted for fully generational mortality improvements using Scale MP-2015 based on the last experience study
Healthcare Cost Trend Rates	N/A, benefits are fixed stipends

**TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Assumptions and methods used to determine the total OPEB liability are sensitive to changes in the discount rate. The following presents the Town’s total OPEB liability related to the medical subsidy calculated using the stated discount rate, as well as what it would be if it were calculated using a discount rate that is one percentage point lower or one percentage rate higher than the stated rate.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's total OPEB liability related to the medical subsidy	\$378,256	\$348,408	\$322,412

IV.D. Contingent Liabilities

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

The Town is involved in one case against a utility company appealing its tax assessments for past years; a case which includes many other towns. The court case is likely to be settled in either 2023 or 2024. The Town is not able to determine what the liability, if any, would be to the Town. If there should be a liability, it will likely be covered through budgeted overlay.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT 10
TOWN OF HOPKINTON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Pension Liability
New Hampshire Retirement System

For the Year Ended December 31,	Town's Proportion of Net Pension Liability	Town's Proportionate Share of the Net Pension Liability	Town's Covered- Employee Payroll	Town's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll	Town's Net Position as a Percentage of the Total Pension Liability
2022	0.0916%	\$5,255,467	\$2,590,606	202.87%	65.12%
2021	0.0911%	\$4,039,366	\$2,267,825	178.12%	72.22%
2020	0.0905%	\$5,785,579	\$2,475,562	233.71%	58.72%
2019	0.0917%	\$4,414,537	\$2,339,352	188.71%	65.59%
2018	0.0897%	\$4,318,565	\$2,883,141	149.79%	64.73%
2017	0.0891%	\$4,382,631	\$2,158,167	203.07%	62.66%
2016	0.0951%	\$5,055,916	\$2,025,249	249.64%	58.30%
2015	0.0916%	\$3,626,825	\$1,962,243	184.83%	65.47%
2014	0.0944%	\$3,542,092	\$2,053,126	172.52%	66.32%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 11
TOWN OF HOPKINTON, NEW HAMPSHIRE
Schedule of the Town's Pension Contributions
New Hampshire Retirement System

For the Year Ended December 31,	Contractually Required Contribution	Contribution in Relation to the Contractually Required Contribution	Contribution Deficiency	Town's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2022	\$524,646	(\$524,646)	\$ -	\$2,590,606	20.25%
2021	\$494,135	(\$494,135)	\$ -	\$2,627,825	18.80%
2020	\$410,862	(\$410,862)	\$ -	\$2,475,562	16.60%
2019	\$398,665	(\$398,665)	\$ -	\$2,339,352	17.04%
2018	\$586,911	(\$586,911)	\$ -	\$2,883,141	20.36%
2017	\$382,922	(\$382,922)	\$ -	\$2,158,167	17.74%
2016	\$368,038	(\$368,038)	\$ -	\$2,025,249	18.17%
2015	\$350,050	(\$350,050)	\$ -	\$1,962,243	17.84%
2014	\$356,384	(\$356,384)	\$ -	\$2,053,126	17.36%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 12
TOWN OF HOPKINTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios

	2022	2021	2020	2019	2018
Total OPEB liability:					
Service cost	\$ 545	\$ 608	\$ 622	\$ 801	\$ 875
Interest	26,676	25,386	27,535	31,940	33,231
Differences between expected and actual experience	(12,066)	(8,247)	(8,582)	(3,461)	11,262
Changes of assumptions	-	-	19,044	-	-
Contributions	38,824	39,982	38,983	42,646	49,043
Benefit payments	(40,391)	(37,856)	(39,318)	(44,634)	(43,788)
Administrative expense and non-contribution items	261	146	109	265	(67)
Change in percentage	3,378	(56,443)	(273,115)	(5,130)	105,941
Net change in total OPEB liability	17,227	(36,424)	(234,722)	22,427	156,497
Total OPEB liability, beginning	331,181	367,605	602,327	579,900	423,403
Total OPEB liability, ending	<u>\$ 348,408 *</u>	<u>\$ 331,181 *</u>	<u>\$ 367,605 *</u>	<u>\$ 602,327</u>	<u>\$ 579,900</u>
Covered payroll	\$2,627,825	\$2,627,825	\$2,475,562	\$2,339,352	\$2,883,141
Total OPEB liability as a percentage of covered payroll	13.26%	12.60%	14.85%	25.75%	20.11%

*The Town has not performed an actuarial study to determine its implicit rate subsidy portion of the OPEB liability for 2020-2022. The implicit rate subsidy portion for fiscal years 2019 and 2018 were based on a standard that has been subsequently superseded.

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 13
TOWN OF HOPKINTON, NEW HAMPSHIRE
Schedule of the Town's OPEB Contributions

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 37,780 *	\$ 41,557 *	\$ 39,146 *	\$ 79,994	\$ 64,525
Contributions in relation to the actuarially determined contribution	<u>(37,780)</u>	<u>(41,557)</u>	<u>(39,146)</u>	<u>(60,190)</u>	<u>(54,809)</u>
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,804</u>	<u>\$ 9,716</u>
Covered-employee payroll	\$2,590,606	\$2,627,825	\$2,475,562	\$2,339,352	\$2,883,141
Contributions as a percentage of covered-employee payroll	1.46%	1.58%	1.58%	3.42%	2.24%

*The Town has not performed an actuarial study to determine its implicit rate subsidy portion of the OPEB liability for fiscal years 2020-2022. The implicit rate subsidy portion for fiscal years 2019 and 2018 were based on a standard that has been subsequently superseded.

The note to the required supplementary information is an integral part of this schedule.

TOWN OF HOPKINTON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

The Pension and OPEB schedules are meant to present related information for ten years. Because this is the eighth year that the Town has presented the pension schedules, and the fifth year that the Town has presented its OPEB information, only nine and five years, respectively, are presented. An additional year's information will be added each year until there are ten years shown.

COMBINING AND INDIVIDUAL FUND SCHEDULES

EXHIBIT 14
TOWN OF HOPKINTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue Funds											Capital Project Fund	Permanent Fund	Total	
	Library	Recreation Revolving	Recycling Revolving	Conservation Commission	Pay-by-Bag	Sewer	Senior Center Rental	Drug Forfeiture and Seizure	Public Safety Revolving	Exit 6 TIF	Hart's Corner TIF	Other			Roads, Bridges & Culverts
ASSETS															
Cash and cash equivalents	\$ 84,896	\$ 86,449	\$ 17,154	\$ 184,989	\$ 31,483	\$ 57,446	\$ 1,045	\$ 32,547	\$ 51,094	\$ 464,981	\$ 9,691	\$ 124,916	\$ 886,069	\$ 33,866	\$ 2,066,626
Investments	2,816	-	-	-	-	-	-	-	-	-	-	-	-	1,171,079	1,173,895
Accounts receivable, net of allowance	-	-	-	-	2,900	48,835	-	-	510	-	-	-	-	-	52,245
Intergovernmental receivable	-	-	-	-	-	18,826	-	-	-	-	-	-	-	-	18,826
Interfund receivable	1,532	-	-	2,707	15,390	2,365	-	-	-	-	-	-	-	-	21,994
Total assets	<u>\$ 89,244</u>	<u>\$ 86,449</u>	<u>\$ 17,154</u>	<u>\$ 187,696</u>	<u>\$ 49,773</u>	<u>\$ 127,472</u>	<u>\$ 1,045</u>	<u>\$ 32,547</u>	<u>\$ 51,604</u>	<u>\$ 464,981</u>	<u>\$ 9,691</u>	<u>\$ 124,916</u>	<u>\$ 886,069</u>	<u>\$ 1,204,945</u>	<u>\$ 3,333,586</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES															
Liabilities:															
Accounts payable	\$ -	\$ 681	\$ -	\$ 1,001	\$ 10,639	\$ 21,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,765	\$ 9,361	\$ -	\$ 46,053
Accrued salaries and benefits	-	-	-	-	-	4,646	-	-	-	-	-	-	-	-	4,646
Interfund payable	-	18,714	-	-	-	-	225	-	8,092	6,759	-	4,762	-	40,440	78,992
Escrow and performance deposits	-	-	-	-	-	-	200	-	-	-	-	-	-	-	200
Total liabilities	<u>-</u>	<u>19,395</u>	<u>-</u>	<u>1,001</u>	<u>10,639</u>	<u>26,252</u>	<u>425</u>	<u>-</u>	<u>8,092</u>	<u>6,759</u>	<u>-</u>	<u>7,527</u>	<u>9,361</u>	<u>40,440</u>	<u>129,891</u>
Deferred inflows of resources:															
Unavailable revenue	-	-	-	-	-	43,306	-	-	-	-	-	-	589,707	-	633,013
Fund balances:															
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	868,864	868,864
Restricted	89,244	-	-	-	-	-	-	-	-	-	-	-	287,001	295,641	671,886
Committed	-	67,054	17,154	186,695	39,134	57,914	620	32,547	43,512	458,222	9,691	117,389	-	-	1,029,932
Total fund balances	<u>89,244</u>	<u>67,054</u>	<u>17,154</u>	<u>186,695</u>	<u>39,134</u>	<u>57,914</u>	<u>620</u>	<u>32,547</u>	<u>43,512</u>	<u>458,222</u>	<u>9,691</u>	<u>117,389</u>	<u>287,001</u>	<u>1,164,505</u>	<u>2,570,682</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 89,244</u>	<u>\$ 86,449</u>	<u>\$ 17,154</u>	<u>\$ 187,696</u>	<u>\$ 49,773</u>	<u>\$ 127,472</u>	<u>\$ 1,045</u>	<u>\$ 32,547</u>	<u>\$ 51,604</u>	<u>\$ 464,981</u>	<u>\$ 9,691</u>	<u>\$ 124,916</u>	<u>\$ 886,069</u>	<u>\$ 1,204,945</u>	<u>\$ 3,333,586</u>

EXHIBIT 15
TOWN OF HOPKINTON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Year Ended December 31, 2022

	Special Revenue Funds											Capital Project Fund	Permanent Fund	Total	
	Library	Recreation Revolving	Recycling Revolving	Conservation Commission	Pay-by-Bag	Sewer	Senior Center Rental	Drug Forfeiture and Seizure	Public Safety Revolving	Exit 6 TIF	Hart's Corner TIF	Other			Roads, Bridges & Culverts
REVENUES															
Taxes	\$ -	\$ -	\$ -	\$ 6,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,583	\$ 2,616	\$ -	\$ -	\$ -	\$ 135,742
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	13,410	-	13,410
Charges for services	4,282	96,752	-	-	41,702	212,303	-	-	114,776	-	-	-	-	-	469,815
Miscellaneous	11,025	122	12	110,048	27	4	641	22	91	597	5	61,379	-	(118,891)	65,082
Total revenues	<u>15,307</u>	<u>96,874</u>	<u>12</u>	<u>116,591</u>	<u>41,729</u>	<u>212,307</u>	<u>641</u>	<u>22</u>	<u>114,867</u>	<u>127,180</u>	<u>2,621</u>	<u>61,379</u>	<u>13,410</u>	<u>(118,891)</u>	<u>684,049</u>
EXPENDITURES															
Current:															
General government	-	-	-	-	-	-	-	-	-	20,308	-	-	-	38,908	59,216
Public safety	-	-	-	-	-	-	-	-	104,266	-	-	2,476	-	-	106,742
Sanitation	-	-	285	-	26,714	197,322	-	-	-	-	-	-	-	-	224,321
Welfare	-	-	-	-	-	-	-	-	-	-	-	14,205	-	3,000	17,205
Culture and recreation	5,583	89,602	-	-	-	-	-	-	-	-	-	892	-	-	96,077
Conservation	-	-	-	12,181	-	-	-	-	-	-	-	-	-	-	12,181
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	600,260	-	600,260
Total expenditures	<u>5,583</u>	<u>89,602</u>	<u>285</u>	<u>12,181</u>	<u>26,714</u>	<u>197,322</u>	<u>-</u>	<u>-</u>	<u>104,266</u>	<u>20,308</u>	<u>-</u>	<u>17,573</u>	<u>600,260</u>	<u>41,908</u>	<u>1,116,002</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,724</u>	<u>7,272</u>	<u>(273)</u>	<u>104,410</u>	<u>15,015</u>	<u>14,985</u>	<u>641</u>	<u>22</u>	<u>10,601</u>	<u>106,872</u>	<u>2,621</u>	<u>43,806</u>	<u>(586,850)</u>	<u>(160,799)</u>	<u>(431,953)</u>
Other financing sources (uses):															
Transfers in	1,532	-	-	-	-	-	-	-	-	-	-	-	-	-	1,532
Transfers out	(15,000)	-	-	-	-	-	-	-	-	-	-	-	-	(1,532)	(16,532)
Total other financing sources and uses	<u>(13,468)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,532)</u>	<u>(15,000)</u>
Net change in fund balances	<u>(3,744)</u>	<u>7,272</u>	<u>(273)</u>	<u>104,410</u>	<u>15,015</u>	<u>14,985</u>	<u>641</u>	<u>22</u>	<u>10,601</u>	<u>106,872</u>	<u>2,621</u>	<u>43,806</u>	<u>(586,850)</u>	<u>(162,331)</u>	<u>(446,953)</u>
Fund balances, beginning, as restated, see Note III.D.1.	92,988	59,782	17,427	82,285	24,119	42,929	(21)	32,525	32,911	351,350	7,070	73,583	873,851	1,326,836	3,017,635
Fund balances, ending	<u>\$ 89,244</u>	<u>\$ 67,054</u>	<u>\$ 17,154</u>	<u>\$ 186,695</u>	<u>\$ 39,134</u>	<u>\$ 57,914</u>	<u>\$ 620</u>	<u>\$ 32,547</u>	<u>\$ 43,512</u>	<u>\$ 458,222</u>	<u>\$ 9,691</u>	<u>\$ 117,389</u>	<u>\$ 287,001</u>	<u>\$ 1,164,505</u>	<u>\$ 2,570,682</u>

EXHIBIT 16
TOWN OF HOPKINTON, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For The Year Ended December 31, 2022

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 5,272,933	\$ 5,239,734	\$ (33,199)
Land use change	20,000	12,857	(7,143)
Timber	20,000	84,732	64,732
Payments in lieu of taxes	93,000	174,943	81,943
Interest and penalties on delinquent taxes	67,000	73,132	6,132
Total taxes	5,472,933	5,585,398	112,465
Licenses, permits and fees:			
Business licenses and permits	1,000	975	(25)
Motor vehicle permits	1,360,000	1,401,472	41,472
Other	23,900	24,572	672
Total licenses, permits and fees	1,384,900	1,427,019	42,119
Intergovernmental:			
State sources:			
Meals and rooms distributions	521,569	521,569	-
Highway block grant	190,403	189,664	(739)
State and federal forest land	474	474	-
Flood control reimbursement	200,683	200,683	-
Retirement contribution	-	24,055	24,055
Safety grants	500	4,953	4,453
SB 401 bridge aid	179,070	179,070	-
Federal sources:			
ARPA locality equipment grant	49,500	49,500	-
Police grants	9,960	10,308	348
Total intergovernmental	1,152,159	1,180,276	28,117
Charges for services:			
Income from departments	843,247	901,841	58,594
Miscellaneous:			
Sale of property	102,500	182,259	79,759
Interest on investments	12,000	38,884	26,884
Rent of property	9,600	11,100	1,500
Fines and forfeits	200	40	(160)
Insurance dividends and reimbursements	-	9,654	9,654
Contributions and donations	8,200	7,767	(433)
Other	1,000	35,590	34,590
Total miscellaneous	133,500	285,294	151,794
Other financing sources:			
Transfers in:			
Nonmajor funds	15,000	15,000	-
Long-term debt issued	272,000	-	(272,000)
Total other financing sources	287,000	15,000	(272,000)
Total revenues and other financing sources	9,273,739	\$ 9,394,828	\$ 121,089
Fund balance appropriated	10,000		
Use of fund balance to reduce taxes	35,000		
Total revenues, other financing sources and use of fund balance	\$ 9,318,739		

EXHIBIT 17
TOWN OF HOPKINTON, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For The Year Ended December 31, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive and IT	\$ -	\$ 285,840	\$ 291,848	\$ -	\$ (6,008)
Election and registration	-	213,392	189,193	-	24,199
Financial administration	-	134,215	132,462	-	1,753
Revaluation of property	-	81,110	71,303	8,000	1,807
Legal	-	65,570	48,474	-	17,096
Personnel administration	-	981,377	881,827	-	99,550
Planning and zoning	-	152,101	144,839	-	7,262
General government buildings	-	132,606	133,651	-	(1,045)
Cemeteries	-	24,522	18,983	-	5,539
Insurance, not otherwise allocated	-	89,066	94,331	-	(5,265)
Total general government	-	<u>2,159,799</u>	<u>2,006,911</u>	<u>8,000</u>	<u>144,888</u>
Public safety:					
Police	-	919,920	912,877	-	7,043
Ambulance	-	790,009	812,815	-	(22,806)
Fire	-	312,594	284,003	-	28,591
Emergency management	-	50,001	52,456	-	(2,455)
Total public safety	-	<u>2,072,524</u>	<u>2,062,151</u>	<u>-</u>	<u>10,373</u>
Highways and streets:					
Public works	-	926,750	892,142	-	34,608
Highways	777	840,525	718,072	180,777	(57,547)
Street lighting	-	2,340	2,081	-	259
Total highways and streets	<u>777</u>	<u>1,769,615</u>	<u>1,612,295</u>	<u>180,777</u>	<u>(22,680)</u>
Sanitation:					
Transfer station	-	637,956	667,493	-	(29,537)
Solid waste disposal	-	45,500	56,140	-	(10,640)
Community wells	-	22,652	13,476	-	9,176
Total sanitation	-	<u>706,108</u>	<u>737,109</u>	<u>-</u>	<u>(31,001)</u>
Health:					
Administration	-	6,459	6,459	-	-
Health agencies	-	5,900	5,900	-	-
Total health	-	<u>12,359</u>	<u>12,359</u>	<u>-</u>	<u>-</u>
Welfare:					
Administration	-	46,374	45,093	-	1,281
Vendor payments	-	55,001	27,477	-	27,524
Total welfare	-	<u>101,375</u>	<u>72,570</u>	<u>-</u>	<u>28,805</u>
Culture and recreation:					
Parks and recreation	-	177,474	164,681	-	12,793
Public library	-	340,716	342,559	-	(1,843)
Patriotic purposes	-	3,000	3,000	-	-
Total culture and recreation	-	<u>521,190</u>	<u>510,240</u>	<u>-</u>	<u>10,950</u>
Conservation	-	1	-	-	1
Economic development:					
Administration	-	3,366	3,145	-	221
Economic development	-	23,349	22,657	-	692
Total economic development	-	<u>26,715</u>	<u>25,802</u>	<u>-</u>	<u>913</u>

(continued)

EXHIBIT 17 (continued)
TOWN OF HOPKINTON, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For The Year Ended December 31, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal	-	568,557	568,557	-	-
Interest on long-term debt	-	197,425	197,386	-	39
Interest on tax anticipation note	-	1	-	-	1
Total debt service	<u>-</u>	<u>765,983</u>	<u>765,943</u>	<u>-</u>	<u>40</u>
Capital outlay:					
Buildings	-	272,000	-	-	272,000
Improvements other than buildings	-	179,070	179,070	-	-
Total capital outlay	<u>-</u>	<u>451,070</u>	<u>179,070</u>	<u>-</u>	<u>272,000</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	-	732,000	732,000	-	-
Total encumbrances, appropriations, expenditures and other financing uses	<u>\$ 777</u>	<u>\$ 9,318,739</u>	<u>\$ 8,716,450</u>	<u>\$ 188,777</u>	<u>\$ 414,289</u>

EXHIBIT 18
TOWN OF HOPKINTON, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For The Year Ended December 31, 2022

Unassigned fund balance, beginning, as restated		\$ 1,892,465
Changes:		
Unassigned fund balance used to reduce tax rate		(35,000)
Unassigned fund balance appropriated		(10,000)
Budget summary:		
Revenue surplus (Exhibit 16)	\$ 121,089	
Unexpended balance of appropriations (Exhibit 17)	<u>414,289</u>	
Budget surplus		535,378
Increase in nonspendable fund balance		<u>(42,985)</u>
Unassigned fund balance, ending		<u><u>\$ 2,339,858</u></u>



Roberts & Greene, PLLC

To the Members of the Board of Selectmen
Town of Hopkinton
330 Main Street
Hopkinton, New Hampshire 03229

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hopkinton as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

GASB Statement No. 75, Accounting and Financial Reporting For Postemployment Benefits Other Than Pensions

As noted previously, this statement took effect for the Town for the year ended December 31, 2018, and requires that the Town recognize the total other postemployment benefits (OPEB) liability in the statement of net position. This liability consists of two portions; one that is applicable to the medical subsidy provided to retirees through the New Hampshire Retirement System (NHRS), and the other pertaining to the implicit rate subsidy which occurs when retirees and active employees are covered by the same insurance policy and pay a blended premium. The required information for the first piece is provided in reports presented by the NHRS, and is included in the Town's financial statements as required supplementary information. The implicit rate part of the OPEB liability though should be determined through an actuarial valuation, or a specific alternative method. The Town has prepared information based on standards promulgated by GASB Statement No. 45, which was superseded with new standards by Statement No. 75. We recommend that the Town consider using an actuary to determine the liability as required by the standard.

This communication is intended solely for the information and use of the Board of Selectmen and others within the Town, and is not intended to, and should not, be used by anyone other than these specified parties.

September 14, 2023

Roberts & Greene, PLLC

PO Box 463 ■ Keene, NH 03431
(603) 856-8005
info@roberts-greene.com

TOWN OF HOPKINTON, NH

Permits Issued

Permits Issued With Approved Date Between 08/22/2023 And 09/22/2023 Sorted by Project Type

PID: 000258 000026 000000	Project: ADDITION -- DEMOLITION OF 588 SF GARAGE,	Location: 716 HOPKINTON RD					Proj. Date: 09/07/22	
Permit Type	Owner: BLAGRIFF EDWARD A & JENNIFER K	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
MECHANICAL PERMIT		2023000276	APPROVED	08/30/23	08/29/23	08/29/24	\$ 75.00	\$ 0.00
	Applicant: EMR PH			Applicant Phone: 603-438-1084				
	Contractor: EMR PH			Contractor Phone: 603-438-1084				
	Permission To: INSTALL GAS LINE TO FURNACE							
	Notes:							
<hr/>								
PID: 000202 000003 000000	Project: ADDITION -- 14'X22' OPEN BREEZEWAY	Location: 1604 PINE ST					Proj. Date: 09/14/23	
Permit Type	Owner: SARETTE KERRY B	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
BUILDING PERMIT		2023000290	APPROVED	09/14/23	09/14/23	09/14/25	\$ 173.92	\$ 0.00
	Applicant: SARETTE KERRY			Applicant Phone:				
	Contractor: SARETTE KERRY			Contractor Phone:				
	Permission To: CONSTRUCT A 10' X 22' OPEN BREEZEWAY CONNECTING HOUSE TO GARAGE.							
	Notes:							
<hr/>								
PID: 000106 000012 000000	Project: ADDITION/RENOVATIONS -- 11'X4' ADDTN	Location: 325 MAIN ST					Proj. Date: 09/14/23	
Permit Type	Owner: ELLIS GEORGIA M	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
BUILDING PERMIT		2023000291	APPROVED	09/14/23	09/14/23	09/14/24	\$ 171.89	\$ 125,000.00
	Applicant: DUVAL JIM			Applicant Phone: 603-724-5398				
	Contractor: DUVAL JIM			Contractor Phone: 603-724-5398				
	Permission To: CONSTRUCT AN 11' X 4' ADDITION TO MUDROOM, AN 8'-7" X 9' ADDITION OF A BREAKFAST NOOK, AND TO RENOVA							
	Notes:							
PLUMBING PERMIT		2023000294	APPROVED	09/14/23	09/13/23	09/13/23	\$ 69.00	\$ 0.00
	Applicant: EMR PH LLC			Applicant Phone: 603-438-1084				
	Contractor: EMR PH LLC			Contractor Phone: 603-438-1084				
	Permission To: INSTALL PLUMBING - KITCHEN, BATH RENOVATIONS							
	Notes:							
<hr/>								
PID: 000238 000055 000000	Project: BARN -- BARN/WORKSHOP	Location: 68 HIGH POND RD					Proj. Date: 09/13/23	
Permit Type	Owner: BURDETTE (REV FAMILY TR) LOUIS	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
BUILDING PERMIT		2023000289	APPROVED	09/13/23	09/13/23	09/13/24	\$ 204.00	\$ 110,000.00
	Applicant: BURDETTE TODD			Applicant Phone: 603-703-2441				
	Contractor: THE CARRIAGE SHED			Contractor Phone: 603-703-2441				
	Permission To: CONSTRUCT A 24' X 30' BARN/WORKSHOP WITH ATTACHED 12' X 30' LEAN-TO.							
	Notes:							

Permits Issued

Permits Issued With Approved Date Between 08/22/2023 And 09/22/2023 Sorted by Project Type

PID: 000218 000018 000000	Project: DECK -- 8'X4 & 14'X12' DECKS	Location: 180 TUCKER DR	Proj. Date: 09/12/23
Permit Type	Owner: CHILDS CHRISTOPHER J Permit Number: 2023000287 Permit Status: APPROVED	Owner Phone: 603-402-0733 Added: 09/12/23 Approved: 09/12/23 Expires: 09/12/24	Fee: \$ 84.00 Est. Cost: \$ 18,100.00
BUILDING PERMIT	Applicant: CHILDS CHRIS Contractor: EXTERIORS PLUS Permission To: CONSTRUCT AN 8' X 4' AND 14' X 12' FREESTANDING DECKS. Notes:	Applicant Phone: 603-402-0733 Contractor Phone: 603-273-1629	
PID: 000212 000006 000000	Project: MECHANICAL -- LP HEATING SYSTEM	Location: 369 COLLEGE HILL RD	Proj. Date: 09/14/23
Permit Type	Owner: CLOUGH JOSEPH S Permit Number: 2023000293 Permit Status: APPROVED	Owner Phone: 207-251-9031 Added: 09/14/23 Approved: 09/14/23 Expires: 09/14/24	Fee: \$ 0.00 Est. Cost: \$ 0.00
MECHANICAL PERMIT	Applicant: 603 OIL BURNER SERVICES Contractor: 603 OIL BURNER SERVICES Permission To: INSTALL LP HEATING SYSTEM Notes:	Applicant Phone: 603-494-0494 Contractor Phone: 603-494-0494	
PID: 000227 000039 000002	Project: NEW RESIDENCE -- 2,560 SF RESIDENCE W/ATCH.	Location: MAPLE ST	Proj. Date: 11/28/22
Permit Type	Owner: RIVEREDGE PROPERTIES LLC Permit Number: 2023000260 Permit Status: APPROVED	Owner Phone: 603-234-7689 Added: 08/22/23 Approved: 08/22/23 Expires:	Fee: \$ 0.00 Est. Cost: \$ 0.00
CERTIFICATE OF OCCUPANCY	Applicant: BERKELEY THOMAS/RIVEREDGE PROPER Contractor: BERKELEY THOMAS Permission To: OCCUPY THE NEW RESIDENCE AT 451 MAPLE STREET, HOPKINTON, NH. Notes: BUILDING PERMIT #2022000372, APPROVED 11/28/2022 SUBD. LOT #39-2, PLAN #202100025287, DATE 09/30/2021	Applicant Phone: 603-234-7689 Contractor Phone: 603-234-7689	

Permits Issued

Permits Issued With Approved Date Between 08/22/2023 And 09/22/2023 Sorted by Project Type

PID: 000204 000011 000000		Project: NEW RESIDENCE -- NEW 2,103 SF 3BR, 2BA,		Location: 1800 BOUND TREE RD			Proj. Date: 12/07/22	
	Owner:	TRI-STATE DEVELOPERS LLC		Owner Phone:	603-491-2702			
Permit Type	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost	
MECHANICAL PERMIT	2023000261	APPROVED	08/28/23	08/28/23	08/28/24	\$ 150.00	\$ 0.00	
	Applicant:	MARSHALL MECHANICAL		Applicant Phone:	603-490-4286			
	Contractor:	MARSHALL MECHANICAL		Contractor Phone:	603-490-4286			
	Permission To:	INSTALL HVAC IN NEW RESIDENCE						
	Notes:							
MECHANICAL PERMIT	2023000269	APPROVED	08/28/23	08/22/23	08/22/24	\$ 95.00	\$ 0.00	
	Applicant:	STANLEY MECHANICAL LLC		Applicant Phone:	603-661-2697			
	Contractor:	STANLEY MECHANICAL LLC		Contractor Phone:	603-661-2697			
	Permission To:	INSTALL THREE GAS APPLIANCES AND PIPING.						
	Notes:							
PLUMBING PERMIT	2023000270	APPROVED	08/28/23	08/22/23	08/22/24	\$ 137.00	\$ 0.00	
	Applicant:	STANLEY MECHANICAL LLC		Applicant Phone:	603-661-2697			
	Contractor:	STANLEY MECHANICAL LLC		Contractor Phone:	603-661-2697			
	Permission To:	INSTALL PLUMBING IN NEW RESIDENCE						
	Notes:							
PID: 000240 000051 000001		Project: NEW RESIDENCE -- NEW RESIDENCE		Location: BRIAR HILL RD			Proj. Date: 12/14/22	
	Owner:	CHARTIER CRAIG		Owner Phone:	603-860-2964			
Permit Type	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost	
CERTIFICATE OF OCCUPANCY	2023000267	APPROVED	08/28/23	08/29/23		\$ 0.00	\$ 0.00	
	Applicant:	DIAS SCOTT		Applicant Phone:	603-493-8710			
	Contractor:	DIAS SCOTT		Contractor Phone:	603-493-8710			
	Permission To:	OCCUPY THE RESIDENCE AT 366 GOULD HILL ROAD, HOPKINTON, NH.						
	Notes:							
PID: 000257 000015 000000		Project: POOL -- 24' A/G POOL		Location: 327 FARRINGTON CORNER RD			Proj. Date: 08/28/23	
	Owner:	VALLE STEVI		Owner Phone:	413-335-5569			
Permit Type	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost	
BUILDING PERMIT	2023000271	APPROVED	08/28/23	08/28/23	08/28/24	\$ 79.24	\$ 6,600.00	
	Applicant:	MULLEN AUTUMN		Applicant Phone:	603-848-8879			
	Contractor:			Contractor Phone:				
	Permission To:	INSTALL A 24 FT ABOVE-GROUND SWIMMING POOL.						
	Notes:							
ELECTRICAL PERMIT	2023000272	APPROVED	08/28/23	08/28/23	08/28/24	\$ 100.00	\$ 0.00	
	Applicant:	GARABEDIAN JASON		Applicant Phone:	603-438-5270			
	Contractor:	GARABEDIAN JASON		Contractor Phone:	603-438-5270			
	Permission To:	INSTALL ELECTRICAL TO A/G SWIMMING POOL.						
	Notes:							

Permits Issued

Permits Issued With Approved Date Between 08/22/2023 And 09/22/2023 Sorted by Project Type

PID: 000212 000004 000005	Project: RENOVATIONS -- CONVERT GARAGE INTO	Location: 60 WHITE TAIL RUN	Proj. Date: 08/23/23
Owner: SPIELMAN-CARP FAMILY REV TRUST Owner Phone: 603-767-4194			
Permit Type	Permit Number	Permit Status	Added Approved Expires Fee Est. Cost
BUILDING PERMIT	2023000278	APPROVED	08/30/23 08/30/23 08/30/24 \$ 207.00 \$ 0.00
Applicant: SPIELMAN MATT Applicant Phone: 603-767-4194			
Contractor: TBD Contractor Phone:			
Permission To: CONVERT ATTACHED GARAGE INTO PLAYROOM AND TO RENOVATE SECOND FLOOR OF NEW GARAGE FOR USE AS A			
Notes: FAMILY SPACES ARE NON-HABITABLE (BEDROOMS).			
PID: 000257 000044 000000	Project: RENOVATIONS -- FINISH SPACE ABOVE GARAGE -	Location: 748 JEWETT RD	Proj. Date: 08/29/23
Owner: DOHERTY AMY B Owner Phone: 603-689-8782			
Permit Type	Permit Number	Permit Status	Added Approved Expires Fee Est. Cost
BUILDING PERMIT	2023000283	APPROVED	09/11/23 09/11/23 09/11/24 \$ 113.48 \$ 0.00
Applicant: DOHERTY AMY Applicant Phone: 603-689-8782			
Contractor: Contractor Phone:			
Permission To: FINISH SPACE ABOVE GARAGE FOR USE AS TWO OFFICES, SEWING ROOM, AND KITCHENETTE (NO STOVE). NOTE: S			
Notes:			
PID: 000102 000047 000000	Project: SHED -- 8'X12' SHED	Location: 23 MAPLE ST	Proj. Date: 09/06/23
Owner: FLANAGAN NEIL V & MELINDA M Owner Phone: 603-724-7305			
Permit Type	Permit Number	Permit Status	Added Approved Expires Fee Est. Cost
BUILDING PERMIT	2023000282	APPROVED	09/06/23 09/06/23 09/06/24 \$ 0.00 \$ 6,700.00
Applicant: FLANAGAN NEIL Applicant Phone: 603-724-7305			
Contractor: REED'S FERRY Contractor Phone:			
Permission To: REPLACE SHED WITH NEW 8' X 12' SHED.			
Notes:			
PID: 000221 000113 000000	Project: SHED -- 12'X22' SHED	Location: 244 PINWOOD DR	Proj. Date: 09/11/23
Owner: CULLINAN MICHAEL J & LISA A Owner Phone: 603-568-0766			
Permit Type	Permit Number	Permit Status	Added Approved Expires Fee Est. Cost
ELECTRICAL PERMIT	2023000300	APPROVED	09/21/23 09/21/23 \$ 40.75 \$ 0.00
Applicant: CULLINAN MICHAEL Applicant Phone: 603-568-0766			
Contractor: OWNER Contractor Phone:			
Permission To: INSTALL ELECTRICITY TO SHED			
Notes:			
BUILDING PERMIT	2023000284	APPROVED	09/11/23 09/11/23 09/11/24 \$ 88.36 \$ 19,539.00
Applicant: CULLINAN, MICHAEL Applicant Phone: 603-568-0766			
Contractor: NEW ENGLAND OUTDOOR Contractor Phone: 978-689-4414			
Permission To: CONSTRUCT A 12' X 22' SHED, DETACHED.			
Notes:			

Permits Issued

Permits Issued With Approved Date Between 08/22/2023 And 09/22/2023 Sorted by Project Type

PID: 000212 000004 000002		Project: SOLAR -- 16.2KW DC ROOF-MOUNTED SOLAR,		Location: WHITE TAIL RUN			Proj. Date: 08/25/22	
Permit Type	Owner: SCHOENFELD (TRUST) SUSAN D	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
BUILDING PERMIT		2023000275	APPROVED 1-YR EXTENSION	08/29/23	08/25/23	08/25/24	\$ 75.00	\$ 78,000.00
	Applicant: GRANITE STATE SOLAR (BRANDON LOVET			Applicant Phone: 603-369-4318				
	Contractor: GRANITE STATE SOLAR			Contractor Phone: 603-369-4318				
	Permission To: INSTALL A 16.2KW ROOF-MOUNT SOLAR SYSTEM WITH ENPHASE MICRO INVERTERS AND TESLA POWERWALLS.							
	Notes: ONE-YEAR EXTENSION PERMIT #2022000232, DATED 8/25/2022							
PID: 000243 000003 000000		Project: SOLAR -- 4.400KW RF-MNT SOLAR		Location: 1161 PENACOOK RD			Proj. Date: 08/30/23	
Permit Type	Owner: PERRIN DAVID B & SUSAN S	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
BUILDING PERMIT		2023000277	APPROVED	08/30/23	08/30/23	08/30/24	\$ 50.00	\$ 16,000.00
	Applicant: MARKHAM MATTEW (FREEDOM FOREVE			Applicant Phone: 781-281-4063				
	Contractor: MARKHAM MATTEW (FREEDOM FOREVE			Contractor Phone: 781-281-4063				
	Permission To: INSTALL A 4.400KW ROOF-MOUNT SOLAR SYSTEM.							
	Notes:							
PID: 000241 000044 000000		Project: SOLAR -- 19.2KW GND-MNT SOLAR		Location: 1257 BRIAR HILL RD			Proj. Date: 09/05/23	
Permit Type	Owner: EMERY NANCY A	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
BUILDING PERMIT		2023000301	APPROVED	09/05/23	09/22/23		\$ 115.00	\$ 85,657.00
	Applicant: REVISION ENERGY			Applicant Phone: 603-583-4380				
	Contractor: REVISION ENERGY			Contractor Phone: 603-583-4380				
	Permission To: CONSTRCT A 19.2KW DC GROUND-MOUNT SOLAR SYSTEM.							
	Notes:							
ELECTRICAL PERMIT		2023000302	APPROVED	09/05/23	09/05/23	09/05/24	\$ 65.00	\$ 0.00
	Applicant: REVISION ENERGY			Applicant Phone: 603-583-4380				
	Contractor: REVISION ENERGY			Contractor Phone: 603-583-4380				
	Permission To: GROUND MOUNT SOLAR							
	Notes:							
PID: 000251 000027 000000		Project: WATER HEATER -- LP WATER HEATER		Location: 214 HOPKINS GREEN RD			Proj. Date: 09/14/23	
Permit Type	Owner: SOUTER DAVID	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
MECHANICAL PERMIT		2023000292	APPROVED	09/14/23	09/05/23	09/05/23	\$ 40.00	\$ 0.00
	Applicant: EASTERN PROPANE & OIL			Applicant Phone: 603-783-5977				
	Contractor: EASTERN PROPANE & OIL			Contractor Phone: 603-783-5955				
	Permission To: INSTALL LP WATER HEATER							
	Notes:							

Permits Issued

Permits Issued With Approved Date Between 08/22/2023 And 09/22/2023 Sorted by Project Type

PID: 000251 000020 000000		Project: TANK -- U/G LP TANK FOR GENERATOR		Location: 284 HOPKINS GREEN RD			Proj. Date: 09/11/23	
Permit Type	Owner: LINGAR CHRISTOPHER L	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
MECHANICAL PERMIT		2023000285	APPROVED	09/11/23	09/11/23	09/11/24	\$ 73.00	\$ 0.00
	Applicant: JOHNNY PRESCOTT OIL			Applicant Phone: 603-225-5991				
	Contractor: JOHNNY PRESCOTT OIL			Contractor Phone: 603-225-5991				
	Permission To: U/G LP TANK FOR GENERATOR							
	Notes:							
PID: 000238 000027 000000		Project: MINI SPLIT - HEAT/COOL -- HEATING/COOLING		Location: 597 DOLLY RD			Proj. Date: 08/28/23	
Permit Type	Owner: TOBIN STEPHEN W JR	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
MECHANICAL PERMIT		2023000268	APPROVED	08/28/23	08/28/23	08/28/24	\$ 68.00	\$ 0.00
	Applicant: HR CLOUG INC			Applicant Phone: 603-746-3456				
	Contractor: HR CLOUGH INC			Contractor Phone: 603-746-3456				
	Permission To: INSTALL HEATING/COOLING MINI-SPLIT							
	Notes:							
PID: 000218 000018 000000		Project: CONVERSION -- ENCLOSE CARPORT WITH WALLS		Location: 180 TUCKER DR			Proj. Date: 09/12/23	
Permit Type	Owner: CHILDS CHRISTOPHER J	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
BUILDING PERMIT		2023000288	APPROVED	09/12/23	09/12/23	09/12/24	\$ 100.32	\$ 19,900.00
	Applicant: CHILDS CHRIS			Applicant Phone: 603-402-0733				
	Contractor: EXTERIOR PLUS			Contractor Phone: 603-273-1629				
	Permission To: ENCLOSE CARPORT WITH WALLS AND OVERHEAD DOOR FOR USE AS A GARAGE.							
	Notes: WINDOW ON COMMON WALL OF HOUSE AND GARAGE MUST BE REMOVED AND FIRE SEPARATION MUST BE INSTALLED BETWEEN GARAGE AND HOUSE.							
PID: 000209 000041 000000		Project: HOT TUB -- ELECTRICAL - HOT TUB		Location: 68 BROOKWOOD LN			Proj. Date: 08/30/23	
Permit Type	Owner: DEPIANO DAVID J & JENNIFER	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost
ELECTRICAL PERMIT		2023000281	APPROVED	08/30/23	08/30/23	08/30/24	\$ 57.00	\$ 0.00
	Applicant: IRISH ELECTRIC CORP			Applicant Phone: 603-224-7474				
	Contractor: IRISH ELECTRIC CORP			Contractor Phone: 603-224-7474				
	Permission To: INSTALL ELECTRICAL TO HOT TUB							
	Notes:							

Permits Issued

Permits Issued With Approved Date Between 08/22/2023 And 09/22/2023 Sorted by Project Type

PID: 000103 000006 000000		Project: EV CHARGER -- EV CHARGER		Location: 211 PENACOOK RD			Proj. Date: 08/28/23	
Owner: SLATER REVOCABLE FAMILY TRUST		Owner Phone: 603-369-2887						
Permit Type	Permit Number	Permit Status	Added	Approved	Expires	Fee	Est. Cost	
ELECTRICAL PERMIT	2023000262	APPROVED	08/28/23	08/28/23	08/28/24	\$ 56.25	\$ 0.00	
	Applicant: HERITAGE SERVICES		Applicant Phone: 603-716-9228					
	Contractor: HERITAGE PH		Contractor Phone: 603-668-4438					
	Permission To: INSTALL EV CHARGER							
	Notes:							

Summary of Permits: **Total of Estimated Costs: \$ 485,496.00**

Permit Type	Count	Fees Collected	Estimated Cost
BUILDING PERMIT	13	\$ 1,462.21	\$ 485,496.00
<i>ADDITION</i>	1	\$ 173.92	\$ 0.00
<i>ADDITION/RENOVATIONS</i>	1	\$ 171.89	\$ 125,000.00
<i>BARN</i>	1	\$ 204.00	\$ 110,000.00
<i>DECK</i>	1	\$ 84.00	\$ 18,100.00
<i>POOL</i>	1	\$ 79.24	\$ 6,600.00
<i>RENOVATIONS</i>	2	\$ 320.48	\$ 0.00
<i>SHED</i>	2	\$ 88.36	\$ 26,239.00
<i>SOLAR</i>	3	\$ 240.00	\$ 179,657.00
<i>CONVERSION</i>	1	\$ 100.32	\$ 19,900.00
ELECTRICAL PERMIT	5	\$ 319.00	\$ 0.00
<i>POOL</i>	1	\$ 100.00	\$ 0.00
<i>SHED</i>	1	\$ 40.75	\$ 0.00
<i>SOLAR</i>	1	\$ 65.00	\$ 0.00
<i>HOT TUB</i>	1	\$ 57.00	\$ 0.00
<i>EV CHARGER</i>	1	\$ 56.25	\$ 0.00
PLUMBING PERMIT	2	\$ 206.00	\$ 0.00
<i>ADDITION/RENOVATIONS</i>	1	\$ 69.00	\$ 0.00
<i>NEW RESIDENCE</i>	1	\$ 137.00	\$ 0.00
MECHANICAL PERMIT	7	\$ 501.00	\$ 0.00
<i>ADDITION</i>	1	\$ 75.00	\$ 0.00
<i>MECHANICAL</i>	1	\$ 0.00	\$ 0.00
<i>NEW RESIDENCE</i>	2	\$ 245.00	\$ 0.00
<i>WATER HEATER</i>	1	\$ 40.00	\$ 0.00
<i>TANK</i>	1	\$ 73.00	\$ 0.00
<i>MINI SPLIT - HEAT/COOL</i>	1	\$ 68.00	\$ 0.00
CERTIFICATE OF OCCUPANCY	2	\$ 0.00	\$ 0.00
<i>NEW RESIDENCE</i>	2	\$ 0.00	\$ 0.00
Total	29	\$ 2,488.21	\$ 485,496.00



September 15, 2023

Board of Selectmen
Town of Hopkinton
330 Main Street
Hopkinton, NH 03229

RE: Programming Advisory

Dear Members of the Board:

We are committed to keeping you and our customers informed about changes to Xfinity TV services. Accordingly, please note the following:

- The Ovation channel will be relocated to the B2/Entertainment tier. The change will occur on or after September 21, 2023.
- The INSP channel will be relocated to the More Sports and Entertainment pack. The change will occur on or after September 26, 2023.

Please do not hesitate to contact me should you have questions at Monica_Thibault@comcast.com.

Sincerely,

Monica Thibault

Monica Thibault, Manager
Government & Regulatory Affairs