TOWN OF NORTH HAMPTON
CAPITAL RESERVE AND OTHER FUNDS
10/15/2016

| NAME | DATE ESTABLISHED | WARRANT ARTICLE # | AUTHORIZED AGENT | PURPOSE | FUND # | GL CASH ACCOUNT # | 10/15/2016 BALANCE |
|---|---|---|---|---|---|---|---|
| Cemetery Funds | Various | N/A (*) | Cemetery Trustees | Burial lots. | 71 | 71-1010-10-001 Cash - Cemetery Fund | $ 41,511.18 |
| Cemetery General Maintenance | Various | N/A (*) | Cemetery Trustees | General care and maintenance. | 71 | 71-1010-10-003 Cash - Cemetery General Maintenance | $ 296,993.76 |
| Library Funds | 1937, 1949, 1983 | N/A (*) | Board of Library Trustees | Interest only for the purchase of Library books | 71 | 71-1010-10-007 Cash - Library Fund | $ 3,003.76 |
| George Moore Candy Fund | 1939 | N/A (*) | Trustees of Trust Funds | To purchase candy for the children on Memorial Day. | 20 | 20-1010-10-001 Cash - George Moore Candy Fund | $ 1,177.83 |
| Poor Funds | 1939, 1943 | N/A (*) | Trustees of Trust Funds | Interest only for the relief of the aged and worthy poor. | 71 | 71-1010-10-008 Cash - Poor Funds | $ 1,104.34 |
| Theresa Barrows Fund | 1940 | N/A (*) | Cemetery Trustees | Burial lot and general care. | 71 | 71-1010-10-004 Cash - Cemetery Theresa Barrows Fund | $ 7,155.47 |
| Centennial Hall Fund | 1956 | N/A (*) | Trustees of Trust Funds | Interest only to North Hampton Schools. | 71 | 71-1010-10-005 Cash - Centennial Hall Fund | $ 5,013.88 |
| Little Boars Head Fund | 1968 | N/A (*) | Little Boars Head District Commission | Sidewalk improvements. | 72 | 72-1010-10-002 Cash - Little Boars Head Improvement Fund | $ 7,938.13 |
| Conservation Fund | March 6, 1973 | Article IX | Conservation Commission | To accumulate appropriations and gifts to be expended from such fund for conservation purposes, and the amount in the fund shall be allowed to accumulate from year to year. | 35 | 35-1010-10-101 Cash - Conservation | $ 312,370.98 |
| Estate of Emma Perkins Fund | 1979 | N/A (*) | Cemetery Trustees | Care at East Cemetery. | 71 | 71-1010-10-002 Cash - Cemetery Est. E Perkins Fund | $ 7,573.13 |
| Flag Pole Fund | 1980 | N/A (*) | Cemetery Trustees | Maintenance of the flag pole and flag pole garden at cemetery. | 71 | 71-1010-10-006 Cash - Flag Pole Fund | $ 2,696.60 |
| Grants Revolving Special Revenue Fund | March 10, 1981 | Article V | Select Board | To accept and expend money from the state, federal or other government unit, | 2 | 02-1010-01-000 Cash - Grants Revolving | $ 37,244.11 |
| Hobbs Special Fund | 1990 | N/A (*) | Trustees of Trust Funds | Distributions from the New Hampshire Charitable Foundation are deposited into the fund. 20% is to be used for the maintenance of the Town Hall clock and the remaining 80% to be used for Town beutification projects, with priority given to the maintenance of the bank at the end of the Town green. | 21 | 21-1010-10-001 Cash - Hobbs Fund | $ 33,825.87 |
| Recreation Revolving Fund | March 12, 1994 | Article XVII | Select Board | All revenues from recreation fees and charges are to be deposited into the fund and be restricted to to expenditures for department of recreation purposes. | 11 | 11-1010-10-001 Cash - Recreation Revolving | $ 8,280.22 |
| Coakley Landfill Cleanup Fund Account | March 18, 1995 | Article X | Select Board | Payment of any expenses or costs incurred by the Town under the Superfund Cleanup Program. | 70 | 70-1010-10-008 Cash - Coakley | $ 223,493.25 |
| Tennis Courts Capital Reserve Fund | March 18, 1995 | Article XIV | None noted | For repirs and refurbishing of the Town's tennis courts. | 70 | 70-1010-10-004 Cash - Tennis | $ 32,325.05 |
| Bandstand Fund | 1996 | N/A (*) | Bandstand Committee | Maintenance of the bandstand. | 22 | 22-1010-10-001 Cash - Bandstand Fund | $ 80,160.85 |
| Road Reclamation | March 15, 1997 | Article XIII | None noted | Road reclamation | 70 | 70-1010-10-006 Cash - Road Reconstruction | $ 856.58 |
| Accrued Benefits Liability Expendable Trust Fund | March 14, 2000 | Article VII | None noted | Fund the costs of accrued employee vacation and sick leave that is payable at the time of employee separation or retirement. | 70 | 70-1010-10-001 Cash - Accrued Benefits Liability | $ 21,096.83 |
| Mosquito Control Expendable Trust Fund | March 13, 2001 | Article XII | None noted | Fund costs of a mosquito control program to safegaurd the public health from mosquito borne viruses that pose a threat to human health and safety. | 14 | 14-1010-10-001 Cash - Mosquito Control | $ 22,311.28 |
| Heritage Fund | March 9, 2004 | Article VII | Heritage Commission | To accumulate appropriations and gifts to be expended from such fund for heritage purposes, and the amount in the fund shall be allowed to accumulate from year to year. | 33 | 33-1010-10-101 Cash - Heritage Commission | $ 4,602.17 |

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| Building Maintenance Capital Reserve Fund | March 8, 2005 | Article 8 | Select Board | Maintenance and repairs of the North Hampton Town buildings and to bring the facilities into American With Disabilities Act (ADA) compliance. | 70 | 70-1010-10-002 Cash - Building Maintenance | $ 196,162.99 |
| Library Capital Reserve Fund | March 14, 2006 | Article 29 | Board of Library Trustees | Planning and construction of a library addition or new building. | 70 | 70-1010-10-003 Cash - Library Building | $ 258,183.23 |
| Capital Reserve Building Fund | March 14, 2006 | Article 9 | Select Board | Plan and prepare for future Town building projects. | 70 | 70-1010-10-007 Cash - Town Building Fund | $ 161,985.14 |
| North Hampton Revolving Detail Fund | March 14, 2006 | Article 22 | Select Board | To account for and restrict 100% of revenues and expenditures for providing the public safety services by municipal employees in connection with special events, highway construction, and other construction projects. | 6 | 06-1010-01-000 Cash - Detail Revolving | $ 9,986.89 |
| Fire Department Equipment Fund (Capital Reserve #4) | March 14, 2006 | Article 26 | Select Board | To account for and restrict 100% of all of revenues from Ambulance Billing and Collection to expenditures for the purpose of Fire Department Capital Equipment. | 70 | 70-1010-10-005 Cash - Fire | $ 81.05 |
| Document Management System Capital Reserve Fund | March 13, 2007 | Article 12 | Select Board | For the establishment of a digital imaging and document management system. To scan and index paper land use and other records to improve access to the information and to preserve the permanent paper or filmed record copy. | 70 | 70-1010-10-009 Cash - Document Management | $ 41,213.38 |
| School Building Maintenance Expendable Trust Fund | March 13, 2007 | Article 6 | North Hampton School Board | For the purpose of repairing and maintaining North Hampton School. | 72 | 72-1010-10-004 Cash - School Building Maintenance | $ 84,941.58 |
| Cable Access Television Revolving Fund | March 10, 2009 - Modified March 8,2016 - Article 26 | Article 14 | Select Board | All revenues received from cable franchise fees and from the general operation of the cable channels will be deposited into the fund for the purpose of providing cable access, and the amount in the fund shall be allowed to accumulate from year to year. Modified to allow for funding of information and internet technology equipment and program costs from not more than 25% of annual revenues. | 51 | 51-1010-00-000 Cash - PEG Cable TV | $ 229,551.70 |
| Health Benefit Stabilization Capital Reserve Fund | March 10, 2009 | Article 20 | Select Board | Stabilizing health benefit increases for employees. | 70 | 70-1010-10-011 Cash - Health Stabilization | $ 176,235.41 |
| School Building Expansion Capital Reserve Fund | March 9, 2010 | Article 5 | North Hampton School Board | For the purpose of future expansion, renovation and addition of the North Hampton School. | 72 | 72-1010-10-001 Cash - School Expansion | $ 280.49 |
| School Health Insurance Expendable Trust Fund | March 9, 2010 | Article 4 | North Hampton School Board | For the purpose of maintaining health insurance funds to supplement the funding of health insurance premiums for the benefit of any eligible employees or eligible retired employees of the school district. | 72 | 72-1010-10-003 Cash - School Health Insurance | $ 48,603.42 |
| School Special Education Expendable Trust Fund | March 8, 2011 | Article 6 | North Hampton School Board | For unanticipated costs and related services associated with educating educationally disabled children. | 72 | 72-1010-10-005 Cash - School Special Education | $ 156,984.86 |
| Earned Time Settlement Capital Reserve Fund | May 10, 2011 | Article 9 | Select Board | To buy out employees earned time during anytime of the life of their career. | 70 | 70-1010-10-012 Cash - Earned Time Settlement | $ 69,725.14 |
| Paramedic Training Capital Reserve Fund | May 10, 2011 | Article 16 | Select Board | To train members of the North Hampton Fire and Rescue Department in order to have them certified as paramedics. | 70 | 70-1010-10-013 Cash - Paramedic Training | $ 24,199.69 |
| Town Revaluation Capital Reserve Fund | May 10, 2011 | Article 17 | Select Board | To comply with the New Hampshire State Constitution and carry out a revaluation in FY13. | 70 | 70-1010-10-014 Cash - Revaluation | $ 63,635.17 |
| Municipal Transportation Improvements Capital Reserve Fund | May 8, 2012 | Article 16 | None noted | The additional $5 fee collected on motor vehicle registration will be placed into the fund to help fund road and transportation improvements in the Town. | 70 | 70-1010-10-015 Cash - Municipal Transportation | $ 54,363.29 |
| Ambulance Fee Revolving Fund | March 12, 2013 | Article 12 | Select Board | Provide ambulance services, which includes the maintenance and repair of Fire Department emergency equipment and apparatus, and payment of ambulance billing and collection expenses. 15% of all revenues received for ambulance services will be deposited into the fund. | 60 | 60-1010-01-000 Cash - Ambulance Fee Revolving Fund | $ 13,684.85 |

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| Fire Department Equipment and Apparatus Fund | March 12, 2013 | Article 13 | Select Board | To account for 85% of revenues from ambulance fees for expenditures for the purpose of purchasing Fire Department equipment and apparatus.. | 61 | 61-1010-01-000 Cash - Fire Equip & Apparatus | $ 348,468.92 |
| Information Technology Capital Reserve Fund | March 11, 2014 | Article 16 | Select Board | Acquiring and maintaining information technology hardware and software. | 70 | 70-1010-10-016 Cash - Information Technology | $ 17,281.00 |
| School Technology Expendable Trust Fund | March 11, 2014 | Article 7 | North Hampton School Board | For the purpose of purchasing technology equipment and software. | 72 | 72-1010-10-007 Cash - School Technology | $ 15,033.98 |
| School Energy Improvements Expendable Trust Fund | March 11, 2014 | Article 4 | North Hampton School Board | For the purpose of future conversion to natural gas at the North Hampton School and upgrades to infrastructure and equipment for energy improvements that will increase efficiency within the school. | 72 | 72-1010-10-008 Cash - School Energy | $ 60,087.53 |
| EPA Stormwater Expendable Trust Fund | March 8, 2016 | Article 25 | Select Board | For the implementation of a Municipal Separate Storm Sewer System (MS-4) project required by an unfunded federal mandate of the Environmental Protection Agency to prevent harmful pollutants from being washed into local water bodies. | 70 | 70-1010-10-018 Cash - EPA Stormwater | 60,000.00 |

NOTE: (*) - These funds were not established via Town Warrant Articles.

| FUND | DESCRIPTION | FINANCIAL STATEMENT CLASSIFICATION |
|---|---|---|
| 2 | Grants Revolving Fund | Special Revenue Fund |
| 6 | Detail Revolving Fund | Special Revenue Fund |
| 11 | Recreation Revolving Fund | Special Revenue Fund |
| 14 | Mosquito Control Fund | Special Revenue Fund |
| 20 | George Moore Candy Fund | Permanent Fund |
| 21 | Hobbs Special Fund | Permanent Fund |
| 22 | Bandstand Fund | Special Revenue Fund |
| 33 | Heritage Fund | Special Revenue Fund |
| 35 | Conservation Fund | Special Revenue Fund |
| 51 | Cable TV Revolving Fund | Special Revenue Fund |
| 60 | Ambulance Fee Revolving Fund | Special Revenue Fund |
| 61 | Fire Department Equipment/Apparatus Fund | Special Revenue Fund |
| 70 | Capital Reserve Funds/Expendable Trust Funds | Special Revenue Fund |
| 71 | Permanent Funds | Permanent Fund |
| 72 | Private Purpose Funds | Private Purpose Fund |

Fund #s are established by the Finance Department