

# TOWN OF HOOKSETT

## ADMINISTRATIVE CODE

Adopted: January 29, 1992



Amended  
July 12, 2023  
**ADMINISTRATIVE CODE**

**(Adopted January 29, 1992)**

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# **1. PURPOSE**

This Administrative Code is hereby established for the Town of Hooksett for the purpose of dividing the administrative service of the Town into departments, divisions and bureaus, and for the purpose of defining the functions and duties of each such department, division and bureau.

## **1.1 Severability**

The sections of this Administrative Code and the parts hereof are separable. If any portion or section of the Code of the application thereof to any person or circumstance shall be held invalid by a court of competent jurisdiction, the remainder of the Code shall not be affected thereby. If a clause, portion of or section of this Code is so held invalid, then the applicable provisions of State law, if any, shall govern.

## **1.2 Review**

This document will be reviewed at the beginning of each fiscal year by all included Town organizations. Recommended changes will be submitted to the Town Administrator within 30 days.

## **2. DEPARTMENTAL ORGANIZATION**

| <b><u>Department</u></b> | <b><u>Official Head</u></b>                 |
|--------------------------|---|
| Administration           | Town Administrator                          |
| Assessing                | Town Administrator or Assessor              |
| Community Development    | Economic and Community Development Director |
| Family Services          | Family Services Director                    |
| Finance                  | Finance Director                            |
| Fire-Rescue              | Fire Chief                                  |
| Public Works             | Public Works Director                       |
| Library                  | Library Director                            |
| Police                   | Chief of Police                             |
| Tax Collector            | Tax Collector                               |
| Wastewater               | Superintendent                              |

### **3. DEPARTMENTAL FUNCTIONS**

#### **3.1 Administration Department**

The Town Administrator shall supervise and be responsible for the administrative and financial affairs of the Town and shall carry out the policies enacted by the Council. His/her office shall be charged with the preservation of the health, safety and welfare of persons and property and shall see to the enforcement of the ordinances of the Town, the Town Charter and the laws of the State of NH. The Town Administrator shall supervise and direct the administration of all Town departments included under Section 3 of this ordinance and the personnel therein.

The Administration Department shall consist of the Town Administrator and other support staff as required; recommended by the Town Administrator and approved by the Council.

#### **3.2 Assessing Department**

The Assessing Department is responsible for establishing and maintaining the value of all real property in the Town of Hooksett, for the purpose of taxation. The department is responsible for working with the Town Council, Board of Assessors and Department of Revenue Administration. This department shall prepare all tax warrants and bills and provide assessing information to the general public.

The Department shall be under the supervision of the Town Administrator, if the Assessor position is contracted. If the Assessor position is filled by a hired employee, the department shall be under the supervision of the Assessor and shall consist of other support staff as required.

#### **3.3 Community Development Department**

The Community Development Department shall be responsible for planning, engineering, and code enforcement. Planning and engineering shall be responsible for all business relating to land use and will be instrumental in the development and implementation of a comprehensive plan for the orderly growth and development of the Town. Code Enforcement shall be responsible for addressing the enforcement of all building codes, ordinances, regulations and laws, where such enforcement is not specifically granted to other parties. Code Enforcement shall also be responsible for the review of applications and plans for all construction projects in the Town and subsequent inspections in accordance with all local and State rules and regulations.

The Community Development Department shall be under the supervision of the Economic and Community Development Director and shall consist of other support staff as required.

#### **3.4 Family Services Department**

The Family Services Department administers General Assistance to families in need under RSA 165 and guidelines adopted by the Town Council. It shall assess,

investigate and authorize requests for assistance and refer applicants to other social services as needed.

Family Services shall be under the direction of the Family Services Director and shall consist of support staff as required.

### **3.5 Finance Department**

The Finance Department's major areas of responsibility include budget management, accounts payable, cash management and financial reporting.

The Department shall be under the supervision of the Finance Director and shall consist of other support staff as required.

### **3.6 Fire-Rescue Department**

The Fire-Rescue Department shall protect the lives and property of the inhabitants of the Town of Hooksett from the adverse effects of fire, sudden medical emergencies or exposure to dangerous conditions created by either man or nature.

The Fire-Rescue Department shall implement fire suppression, emergency response, rescue, prevention, inspection, haz-mat, Emergency Management, and investigation throughout the Town of Hooksett and as needed through Mutual Aid.

The Department shall be under the supervision of the Fire Chief with additional support staff as required.

### **3.7 Public Works Department**

The Public Works Department shall be responsible for the Divisions of Highway, Recycling & Transfer, and Parks, Recreation, & Cemeteries, and shall provide support services to other Town departments as necessary.

The Highway Division shall be responsible for road maintenance, fleet maintenance, building maintenance and support services to other town departments as necessary.

The Recycling & Transfer Division shall be responsible for solid waste collection, recycling and transportation to solid waste disposal sites. The division shall also maintain and operate the transfer station, recycling center and post-closure of the Town's landfill site.

The Parks, Recreation & Cemeteries Division is responsible for the maintenance of all public playgrounds, athletic fields, parks, equipment, and related facilities as well as the grounds of all Town owned property. This Division is also responsible for the planning and coordination of recreational activities and providing supervision of Town sponsored recreational activities. This Division also coordinates activities with the Cemetery Commission and funeral directors, mows, trims the grass and excavates graves in town cemeteries.

The Highway, Recycling & Transfer, and Parks, Recreation, & Cemeteries Divisions shall be under the supervision of the Public Works Director and shall consist of other support staff as required.

**3.8 Library Department**

The Library shall provide services in accordance with RSA 202A.

The Department shall be under the supervision of the Library Director and shall consist of other support staff as required.

**3.9 Police Department**

The Police Department is responsible for the enforcement of the laws, maintaining order in the community, protecting life and property, and assisting the public-at-large in a manner consistent with the rights and dignity of all persons as provided for by the law and under the Constitution of the United States and the State of New Hampshire.

The Department shall be under the supervision of the Police Chief with additional support staff as required.

**3.10 Tax Collector Department**

The Tax Collector shall be responsible for issuing all tax notices, maintaining documents of reported payment, depositing monies in a timely fashion, assessing tax liens on delinquent accounts and issuing all licenses and permits, including motor vehicle permits, while collecting all fees and all other duties as required.

The Department shall be under the supervision of the Tax Collector and shall consist of other support staff as required.

**3.11 Wastewater Department**

The Wastewater Department shall manage the treatment of wastewater within the Town of Hooksett and all collection and treatment systems.

The Department shall be under the supervision of a Superintendent, under the general supervision of the Sewer Commission, and shall consist of other support staff as required.

#### **4. BOARDS, COMMISSIONS, COMMITTEES and OTHER OFFICIALS** (to include elected or appointed officials.)

The appropriate State laws, The Town Charter, and Town Ordinances, direct the listed Boards, Commissions, Committees and other Officials. The following descriptions are for guidance only in the daily conduct of business.

- 4.1 Budget Committee** (9 Elected and 4 Appointed) - Review annual budgets submitted by the Town Council, School Board, all Precincts and the Sewer Department. Submit recommended budgets to the Town Voters and periodically review all expenditures.
- 4.2 Cemetery Trustees** (Elected) - Arrange for cemetery lot visits and sales, maintain vital records relative to burials, manage day-to-day care of cemeteries, and manage expenditures of allocated funds.
- 4.3 Conservation Commission** (Appointed) - Research and catalog all open space, natural, ecological, wetland or aesthetic areas within the Town; develop a program to protect listed areas; and obtain land in the name of the Town through gift, purchase, grant, bequest or other legitimate means for continued preservation.
- 4.4 Economic Development Committee** (Appointed) – Enhance the vitality of the local economy by retaining existing businesses and attracting new ones.
- 4.5 Health Officer** (Appointed) – Enforce the state public health rules and laws as well as local ordinances and regulations. Serve as a liaison between state officials and the local community on issues concerning local public health.
- 4.6 Heritage Commission** (Appointed) – Handle transactions relating to all cultural resources including hiring consultants and contractors as needed and receiving gifts of money and property, both real and personal, in the name of the Town, subject to the approval of the Town Council. Such gifts shall be managed and controlled by the commission for their proper use.
- 4.7 Library Trustees** (Elected) - Manage the Town Library and all property of the Town Library; control expenditures of funds received from Town appropriations, fines, gifts, and copying charges; and appoint and remove with due process the Librarian and other Library staff.
- 4.8 Moderator** (Elected) - Preside over town meetings, regulate the business thereof, decide questions of order, and make a public declaration of every vote passed. May prescribe rules of procedure, but such rules may be altered by the town.
- 4.9 Parks and Recreation Advisory Board** (Appointed) - Under the jurisdiction of the Town Council, assist the Public Works Department in an advisory capacity on recreational projects, recreational budgetary items, recreational capital

improvements, and with the submittal of applications for federal, state, and other grant monies relating to parks and/or recreation. Develop plans and work with the Conservation Commission in obtaining and receiving land for recreational purposes.

- 4.10 Planning Board** (Appointed) - Prepare and amend the Master Plan, review and recommend Zoning Ordinance amendments to the local legislative body and review and act on all subdivision and site plan applications.
- 4.11 Record Retention Committee** (Appointed) - In accordance with RSA 33-A:3, The Town will establish and maintain a Municipal Records Committee charged with governing the retention and disposition of municipal records.
- 4.12 Recycling and Transfer Advisory Committee** (Appointed) - Advise the Council on matters related to the management of municipal solid waste and recycling.
- 4.13 Sewer Commission** (Elected) - Make regulations and decisions as may be necessary for the proper functioning of the sewer system and overall operation of the Sewer Department, levy special assessments upon land benefited by the sewer, establish sewer charge procedures for defraying the cost of plant and system operations and manage the maintenance and repair of sewer systems.
- 4.14 Supervisor of the Checklist** (Elected) - Care for the checklist in compliance with Federal HAVA (Help America Vote Act); determine whether or not each individual is qualified to vote; and amending the districts within two (2) years of the census.
- 4.15 Town Clerk** (Elected) - Record and maintain all permanent documents and perform all other related functions per state statute.
- 4.16 Town Council** (Elected) - Consists of nine elected members, one from each District and three At-Large members. Is the governing body of the Town and directed by the specifications of the Town Charter. Prepares and passes ordinances, submits a proposed budget to the Budget Committee and gives direction to the Town through the Town Administrator and appointed Boards and Committees.
- 4.17 Town Hall Preservation Committee** (Appointed) – Work toward the preservation of the old Town Hall.
- 4.18 Town Treasurer** (Appointed) – The Treasurer shall have custody of all monies belonging to the Town and shall pay out the same only on orders of the body designated by the Town to expend such funds. The Treasurer shall deposit such funds in institutions and in such a manner as designated by law, and according to the Town’s investment policy, keep suitable records, reconcile the General Fund, and subsidiary account bank statements monthly, and perform all other related functions per state statute.

- 4.19 Trustees of the Trust Fund** (Elected) - Maintain custody of all trust funds held by the Town. Invest the monies as limited by RSA 31 and other state statues as they apply.
  
- 4.20 Zoning Board of Adjustment** (Appointed) - Hear appeals; and administer special provisions of the Zoning Ordinance dealing with variances, special exceptions and administrative decisions. Act as the Building Code Board of Appeals per RSA 673:I-V.

## 5. ADMINISTRATIVE FINANCIAL POLICIES and PROCEDURES

**5.1 Cooperation between Departments.** If possible, it is the duty of every department, subject to approval of the Administrator, to furnish to any other department such service, equipment, labor and materials as may be needed to perform necessary operations. Expenses will be assigned to the appropriate budget when such considerations are germane.

**5.2 Payment of Monies.** All monies withdrawn from the Town General Fund shall be authorized by the Town Administrator and/or his/her designee. Withdrawals may be in the form of a check, wire transfer, ACH transfer or other type of electronic banking format used by the Town Treasurer.

**5.3 Purchasing Procedures.** The purchase of all equipment and supplies not taken out of petty cash fund may require the use of standardized purchase orders and varying levels of control dependent upon the dollar amounts.

**5.3.1 Purchase Orders.** Purchase orders shall be used for all purchases of goods and services, including contractual, that in aggregate or individually are \$3,001 or more as required by the Town Administrator or recommended by the Finance Director. It is the responsibility of the department head to complete an electronic purchase order and submit it to the Town Administrator or his/her designee for approval, along with a description of, and reason for, the purchase. This applies to all items whether being purchased by grant, operating budget, warrant article, capital reserve or other funds.

**5.3.2 Approval of Purchases.** The level of approval required on a specific purchase shall vary depending upon its dollar amount. Total contract or job amounts should be used when determining thresholds. The thresholds do not include costs for shipping/freight.

**Artificial Division Prohibited.** Purchases shall not be artificially divided so as to create lower purchase amounts and therefore avoid some requirement of this policy. Whether or not a proposed purchase constitutes artificial division shall be determined by the Town Administrator.

**Amount**

\$0 - \$5,000

**Approval Level**

Department Head-using best price available

Purchase up to \$5,000 – The Department Head shall have full authority to make department purchases of goods or services up to \$5,000, which are identified within the department’s annual budget. Electronic purchase orders are not required for purchases up to \$5,000.

| <u>Amount</u>      | <u>Approval Level</u>   |
|--------------------|---|
| \$5,001 - \$20,000 | Town Administrator after three documented quotes or competitive bids. |

Purchases between \$5,001 and \$20,000 – The Department Head shall contact as many vendors as necessary in order to obtain at least three (3) written or verbal quotations or shall issue a request for proposals if required by the Town Administrator. All verbal quotes shall be documented by date, vendor contact information and dollar amounts. The Department Head shall prepare a purchase order for authorization by the Town Administrator, thereby requesting approval of their recommended vendor. The results of the competitive bids shall be attached to the purchase order request to the Town Administrator. In the event less than three (3) quotations are available; evidence of the attempt to obtain them should be attached.

| <u>Amount</u>     | <u>Approval Level</u>               |
|-------------------|-------------------------------------|
| \$20,001 and over | Town Council after competitive bids |

Purchases Above \$20,001 – Purchases having an estimated cost in excess of \$20,001 shall be bid pursuant to the Competitive Bid Process established in this regulation under Section 5.3.5.

When Council’s approval is required, the Town Administrator in conjunction with the requesting Department Heads shall present the bids for Council review and disposition.

When the Council has voted to make a purchase or enter into a contract, the Administrator shall carry out the vote of the Council and enter into such transaction on behalf of the Town. The Department Head shall prepare a purchase order for authorization by the Town Administrator and include the results of the competitive bids.

**5.3.3 Special Exceptions.** No purchase orders are required for the following items:

- Utilities (telephone, propane, heating fuel, cable, electricity, etc.)
- Welfare payments
- Vehicle repairs
- Human service agencies and associations that have their own line item within the approved budget.

No competitive bids shall be required when only one known sources of purchase, and there is no comparable substitute product or services; written documentation supporting the sole source may be required by the Town Administrator.

No competitive bids shall be required when purchasing through the State of New Hampshire or at State of New Hampshire bid prices per Section 5.12 of the Town Charter.

No competitive bids shall be required when purchasing through a Town Council approved Cooperative Purchasing Program. Cooperative purchasing programs are arrangements to agree to aggregate demand to get lower prices from selected suppliers. Co-ops are doing competitive bidding for the government. The co-op's fees are paid by the contractors. It is often used by government agencies to reduce costs of procurement and makes the procurement process more efficient.

#### **List of Approved Cooperative Purchasing Programs**

- H-GACBuy Houston Galveston Area Council
- Sourcewell (formerly NJPA)
- US Communities
- ComBuys
- Greater Boston Police Council Cooperative Purchasing Program

No competitive bids shall be required for GSA Purchases – Federal Supply Service GSA Advantage [www.GSAAdvantage.gov](http://www.GSAAdvantage.gov) and [www.fss.gsa.gov](http://www.fss.gsa.gov) authorized Federal Supply Schedule Price List.

Requirements for bids may be waived in specific instances by a two-thirds 2/3 vote of the Council per Section 5.12 of the Town Charter.

Professional services over \$20,000 shall be secured as outlined in Section 5.3.6.

**5.3.4 Emergency Procurements.** Emergency procurements may be made when a threat to public health, welfare or safety exists, provided that such emergency procurement shall be made with such competition as is practical under the circumstances.

In case of an emergency requiring immediate purchase of materials, supplies, equipment or services, the Town Administrator hereby authorizes the Department Heads to approve such emergency purchase if the situation permits. The Town Administrator shall be notified as soon as possible as to the emergency and the associated purchases. A written determination for the basis of the emergency and for the selection of the particular contractor or vendor shall accompany the purchase order and voucher. As soon as is practicable, standard purchasing procedures will be reinstated.

**5.3.5 Competitive Bid Process.** A competitive bid process must be followed if the procurement of goods or services involves expenditures of more than \$20,000.

- A.** The Administration Department is responsible for the release of all bids. The Town Administrator shall ensure that the requesting department provides all relevant information for the time preparation and release of bids.
- B.** The Request for Proposal (RFP) must include:
  - a. Listing of required specifications.
  - b. Adequate public notice, of a minimum of seven (7) calendar days prior to the date set for the opening of the bids; notice shall include the town website and newspaper advertisement.
  - c. Dates for release of bid, return of bid and public bid opening.
  - d. A statement reserving the right to cancel or reject a bid.
- C.** The bid shall be awarded to the lowest bidder that meets the specifications and submits proper bond requirements if applicable. The low bidders will receive the award unless supporting information presented recommends another bid. The Town Administrator shall make the final decision if supporting information justifies other than the low bid be awarded. Local advantage will be considered, but not mandated.
- D.** The RFP, invitation to bid, as well as the bid award notices shall be sent from the Department to the Bid Winner and the Town Administrator.
- E.** The Town of Hooksett may accept guaranteed rates for goods or services; however it is not obligated to purchase from the guaranteed rate vendor if a lower price is available.

**5.3.6 Professional Services.** The procurement of accounting, architectural, auditing, engineering, financial, legal, data processing, medical services and independent consultant services for personnel, insurance and actuarial planning and management, human resource and public relations, and other services that are based primarily on qualifications may be accomplished using the following procedures:

- A.** Professional services \$20,000 or less. Refer to requirements in Section 5.3.2.
- B.** Professional services **greater than \$20,000.** A formal request for proposal process shall be used. The Department Head or Designee shall develop a request for proposals to include terms, conditions, scope of service, desired results, end product and consultant qualification.

Selection criteria and the method of determining a final fee by the Town will be included in the request for proposals.

If desired, this process can be accomplished in a separate request for qualification phase and a request for proposals phase.

In this case, a preliminary Request for Qualifications (RFQ) will be solicited. Consultants will be shortlisted based on the results of the RFQ and the shortlisted Consultants will be invited to submit proposals.

The request for proposal process shall include the following:

- (1) Adequate public notice of a minimum of seven business days prior to the date established for the receipt of qualifications and/or proposals shall be provided. Such notice shall be posted on the Town website and published in a newspaper of general circulation.
- (2) A minimum of three proposals, if available, shall be evaluated and selection made based on demonstrated competence, qualifications and project approach for the services required. Where applicable to a particular project, factors such as the following shall be used in tentatively selecting a firm:
  - a) Specific experience with similar projects.
  - b) Specific experience with earlier phases of the same project.
  - c) Background and experience of staff members who would be assigned to the job.
  - d) Availability.
  - e) Locality of firm.
  - f) Ability to communicate ideas.
  - g) Ability to supply all of the major disciplines necessary to perform the work.
  - h) Qualifications of subcontractors/ subconsultants.
  - i) Conceptual design/project approach.
  - j) Accuracy of the firm in estimating time and cost requirements.
  - k) Responsiveness to requirements contained in the RFP.
  - l) Financial capabilities of the firm.
  - m) Other factors as deemed necessary.
- (3) The Department Head or Designee may interview one or more of the proposers in order to clearly understand the proposers qualifications and the submitted proposal.
- (4) Selection criteria will be established in order to determine the best overall proposal. The criteria may incorporate a weighting system for the proposals received.
- (5) Fees for professional services are an important consideration, which must not be taken lightly. However, selection shall be ultimately based on demonstrated competence, qualifications and project approach at a reasonable fee.

Depending on the complexity of the project, the purchasing agency may utilize one of the following procedures to determine a fee:

- a) The fee can be requested as part of the requested proposal and considered in imitatively selecting a firm.
  - b) A multi-step sealed procurement can be requested where the sealed fee is not opened until a proposer has been tentatively selected.
  - c) A fee can be negotiated after a proposer has been selected and a final scope of services has been determined.
- (6) If necessary, the Department Head or Designee may negotiate with one or more responsive firms in order to make a tentative selection. Once a tentative selection has been made, a final scope of services and fee shall be negotiated with the selected firm in order to enter into a contract deemed to be in the best interest of the Town.
- (7) On award, all contracts for professional services shall be formalized in a written agreement signed by the applicant, and the Town Administrator (subject to the approval of the Town Council if required). A Town Purchase Order will also be required.

**5.4 Payment for Goods or Services.** Request for payment for any product or service shall be sent to the Finance Department.

Payment for any purchase over \$5,001 will NOT be processed without a Purchase Order that must accompany the invoice.

Departments are responsible for obtaining new vendor information through form W-9.

If any item or service purchased is not acceptable, arrangements must be made for a return for credit or an exchange. A cash refund is prohibited unless the vendor insists that a refund must be by cash, and then the funds must be returned immediately to the Finance Department for deposit to the Town of Hooksett.

**5.5 Budget Development.** The Town Administrator will set a budget schedule for the year, to include department submittal dates, Town Administrator and Town Council review dates. Each individual department or committee shall submit their budgetary requests to the Finance Office. These requests will include the account number, account description and a written justification for each line item. This information shall be consolidated into a report to be submitted to the Town Administrator for his/her recommendations. The Council shall receive copies of each departmental budget one week before their scheduled review. All information will be tracked and updated by the Finance Department who will ultimately produce a report for the entire Town including the following information:

Prior Year Appropriation

Prior Year Expenditures  
Current Year Appropriation  
Current Year Expenditures  
Department Request  
Town Administrator Recommended  
Town Council Recommended  
Budget Committee Recommended  
Variance in Dollars  
Variance as a percentage  
Default

Town Council's submittal date to the Budget Committee is set by the Budget Committee. The Budget Committee should conclude its meetings as prescribed by the Town Charter.

**5.6 Investment Policy.** In accordance with RSA 41:9 VII, the Council shall annually review and adopt an investment policy for the investment of public funds in conformance with applicable statutes and shall advise the treasurer of such policies. ***See below for policy details.***

### **INVESTMENT POLICY**

#### **Section 1. Preface**

The investment policy establishes a framework for the safe and prudent investment of public funds. While attempting to achieve the best possible results, an investment program must consider the safety and liquidity necessary to effectively meet the operational needs of the Town.

It also provides guidance and direction for the Town Treasurer in the daily conduct of investing activity in addition to improving consistency, creating and defining accountability and in ensuring that laws are followed.

#### **Section 2. Scope**

The investment policy applies to all financial assets in the custody of the Town Treasurer of the Town of Hooksett, New Hampshire. These funds are accounted for in the Town's annual audited financial reports and include the following:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Proprietary Funds
- Fiduciary Funds
- Any new funds created by the Town, unless specifically exempted by the governing body, in accordance with law, or by-law.

Furthermore, the investment policy applies to all transactions involving the financial assets and related activity of all the foregoing funds. This investment policy does not

apply to the Town of Hooksett Trust Funds, Capital Reserves or Library Funds. The Library funds are held by the Library Trustees and not the Town Treasurer per RSA 202-A:23.

### **Section 3. Objectives**

The priority of investment objectives shall be safety, liquidity, and yield:

1. **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
  - a) **Credit Risk** is the risk of loss due to the financial failure of the security issuer or backer. The Town will minimize credit risk by:
    - Limiting exposure to poor credits and concentrating the investments in the safest types of securities.
    - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Town will do business.
    - Diversifying the investment portfolio so that potential losses on individual securities will be minimized.
    - Actively monitoring the investment portfolio holdings for ratings changes, changing economic/market conditions, etc.
  - b) **Interest Rate Risk** The Town will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:
    - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
    - Investing operating funds primarily in shorter-term securities or short-term investment pools.
2. **Liquidity** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.
3. **Yield** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The majority of the portfolio is limited to highly rated/low risk securities in anticipation of earning a fair return relative to the

risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

4. **Legality** The investment portfolio shall remain in conformance with Federal, State and other legal requirements.

#### **Section 4. Delegation of Authority**

The investment policy delegation of authority is stated below:

1. In accordance with RSA 41:29 VI, the responsibility for conducting investment transactions resides with the Town Treasurer. The Town Treasurer may delegate authority, with the approval of Town Council.

RSA 41:29 VI – in addition to this state RSA language, the Town Council adds “and the Town Treasurer shall be for a specific term.”

2. No person may engage in an investment transaction except as provided under the terms of this policy and the internal procedures and controls hereby established.

#### **Section 5. Prudence**

The investment policy will be conducted in accordance with the "prudent person" standard which requires that:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The Town Treasurer involved in the investment process shall refrain from personal business activity that could conflict (or appear to conflict) with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

The Town Treasurer shall disclose to the Town Council any material financial interest in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of this jurisdiction's portfolio.

The Town Treasurer shall subordinate their personal investment transactions to those of this jurisdiction, particularly with regard to the timing of purchases and sales.

**Section 6. Investment Instruments**

In accordance with RSA 41:29 II and IV funds of the Town of Hooksett may be invested in the following:

1. Deposits, including money market accounts or certificates of deposit, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state; or funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:
  - a. United States government obligations;
  - b. United States government agency obligations; or
  - c. Obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case.
2. New Hampshire Public Deposit Investment Pool (NHPDIP) established pursuant to RSA 383:22.
3. Obligations fully guaranteed as to principle and interest by the United States government. The obligations may be held directly or in the form of securities of or other interests in any open-end or closed-end management-type investment company or investment trust registered under 15 U. S.C. section 80a-1 et seq. if the portfolio of the investment company or investment trust is limited to such obligations.
4. Other instruments as may be specifically authorized by amendments to the State Law.

**Section 7. Maturity and Diversification**

Investment maturities for operating funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (school district remittances, payroll and accounts payable) as well as anticipated revenue inflows. However, the maturity characteristics of the portfolio should comply with the following schedule:

| <u>Total Portfolio<br/>Investments Maturing</u> | <u>Required Minimum Percentage<br/>of Total Portfolio</u> |
|---|---|
| 180 Days or Under                               | 100%  |

No more than 80% of the total investment portfolio shall be invested with any one financial institution.

**Section 8. Competitive Selection of Investment Instruments**

Competitive quotes shall be requested from qualified financial institutions for various options with regards to terms and instrument and provided to the Finance Director. The Town Treasurer will accept the quote(s) which provide(s) the highest rate of return, within the maturity required, and within the parameters of this policy, taking into consideration all associated costs, requirements and capabilities.

#### **Section 9. Performance Evaluation**

The Town shall require, from any institution in which investing activity is conducted, sufficient routine reports/documentation to enable an accurate evaluation to be made as to the results of the Town's investment program as it relates to the Town's stated objectives, guidelines and policies, and to assist in revealing areas for potential improvement.

#### **Section 10. Safekeeping and Collateralization**

In accordance with RSA 41:29 V, the Town Treasurer shall ensure that prior to acceptance of any moneys for deposit or investment, including repurchase agreements, the federally insured bank shall have such funds, at the time of deposit or investment, secured by collateral having a market value at least equal to 102% of the amount deposited or invested over the FDIC limits. Such collateral shall be held by a third-party custodian and 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.

The banking institution shall provide the Town Treasurer with at least monthly reports of the Town's collateral position. In addition, collateral agreements shall comply with provisions set forth in the Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA), which require that the collateral agreement be:

1. in writing;
2. approved by the Board of Directors of the depository or its loan committee;
3. has been, continuously, from the time of its execution, an official record of the depository institution.

A Certificate of Insurance is not considered to be adequate collateralization.

#### **Section 11. Internal Controls**

The internal controls for the Town of Hooksett shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, imprudent actions by employees and officers of the Town.

1. Indemnification: In accordance with RSA 41:6 (Surety Bond Required).

"Town Treasurers... Shall be bonded by position under a blanket bond from a surety company authorized to do business in this state. The bond shall indemnify against losses through:

- (a) The failure of officers covered to faithfully perform their duties or to account properly for all moneys or property received by virtue of their positions, or
  - (b) Fraudulent or dishonest acts committed by the covered officers."
2. The Town Treasurer conducts investment transactions via written instructions including Internet and reviews the bank statements daily to ensure that the appropriate transactions were made per the instructions. All bank balances will be reconciled monthly by the Town Treasurer and reported to the Finance Director on a monthly basis.
  3. The Finance Director, on a monthly basis, reviews and reconciles all bank account activity and records the investment transactions in the general ledger.

### **Section 12. Reporting**

The Town Treasurer shall submit quarterly to the Town Administrator an investment report that summarizes recent market conditions, economic development and anticipated investment conditions. The report shall summarize the investment strategies employed, and describe the portfolio in terms of investment securities, maturities, risk characteristics and other features. The report shall explain the total investment return and compare the return with budgetary expectations. The report shall include an appendix that discloses all transactions during the past quarter.

### **Section 13. Other**

This policy shall be reviewed at least annually by Town Council, or its designee, with changes made as warranted, followed by re-adoption by the governing body.

The Town Council reserves the right to implement changes to this policy without prior notice if it is deemed in the Town's best interest.

This policy is available for public review and inspection. A copy may be obtained by contacting the Town Administrator.

### **Section 14. Policy Approval/Amendments**

The Council approved adoption of the Town of Hooksett Investment Policy at their October 12, 2005 meeting.

Town Council approved amendments of the Town of Hooksett Investment Policy at their September 9, 2009 meeting.

Town Council approved amendments of the Town of Hooksett Investment Policy at their September 8, 2010 meeting.

Town Council approved the Town of Hooksett Investment Policy at their September 14, 2011 meeting.

Town Council approved amendments of the Town of Hooksett Investment Policy at their October 10, 2012 meeting.

Town Council approved the Town of Hooksett Investment Policy at their September 25, 2013 meeting.

Town Council approved amendments of the Town of Hooksett Investment Policy at their September 24, 2014 meeting.

- 5.7 Fund Balance Policy.** The Council shall review and adopt the Fund Balance Policy annually. The general purpose of this policy is to maintain an adequate level of Unassigned Fund Balance to mitigate financial risks that can occur from unforeseen revenue fluctuation and unanticipated expenditures. ***See below for policy details.***

## **FUND BALANCE POLICY**

### **Section 1. Purpose**

The Town hereby establishes and will maintain reservations of Fund Balance, as defined herein, in accordance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Types Definitions*. This policy shall only apply to the Town's governmental funds. Fund balance shall be composed of nonspendable, restricted, committed, assigned and unassigned amounts.

The general purpose of this policy is to improve the Town of Hooksett's financial stability by protecting itself against emergencies and economic downturns. Unassigned fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the Town's general operations.

### **Section 2. Definitions**

**2.1) Nonspendable Fund Balance** - includes amounts that are not in a spendable form (such as inventory, tax dedeed property subject to resale or prepaid expenses) or are required to be maintained intact (such a principal of an endowment fund).

**2.2) Restricted Fund Balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers (such as grantors) or laws or regulations of other governments or imposed by law through constitutional provisions or through enabling legislation Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation. Non-lapsing warrant articles, library, income portion of permanent funds and Capital Project funds would be considered restricted.

**2.3) Committed Fund Balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision-making authority (The Annual Town Meeting). Commitments may be changed or lifted only by the Annual Town Meeting. This classification also

includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual obligation. Expendable trust funds and legislative body votes relative to the use of unassigned fund balance at year-end are included in this classification.

**2.4) Assigned Fund Balance** – includes amounts the Town *intends* to be used for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as “assigned”. The Town Council expressly delegates this authority to the Town Administrator. Items that would fall under this type of fund balance would be Police and Fire Details, Ambulance Fund and Conservation Fund etc. The Town also has assigned funds consisting of encumbrances in the general fund at year-end.

**2.5) Unassigned Fund Balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. Any deficit fund balance of another governmental fund is also classified as unassigned.

### **Section 3. Spending Prioritizations**

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

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

### **Section 4. Deficit Fund Balance**

At year end, if any of the special revenues funds has a deficit unassigned fund balance, the Town Administrator is authorized to transfer from the General Fund to cover the deficit, providing the General Fund has the resources to do so.

### **Section 5. Unassigned Fund Balance – General Fund**

As recommend by the New Hampshire Department of Revenue, the Town shall strive to maintain an unassigned fund balance in its General Fund equal to 8-17% of the total annual appropriations of the community (which includes the Town, County, School District and Precincts).

**5.1) Minimum Balance** – The Town shall maintain a minimum unassigned fund balance of 5% of the general fund’s annual appropriations of the community.

**5.2) Target Balance** - The Town shall work toward maintaining an unassigned fund balance of 8% of the general fund’s annual budget, including Town, School and County appropriations.

## **Section 6. Annual Review**

Town Council shall review and approve this policy annually.

## **Section 7. Policy Approval/Amendments**

Town Council approved adoption of the Town of Hooksett's Fund Balance policy at their May 13, 2009 meeting.

Town Council amended the Town of Hooksett's Fund Balance policy at their September 14, 2011 meeting.

Town Council amended the Town of Hooksett's Fund Balance policy at their October 10, 2012 meeting.

Town Council amended the Town of Hooksett's Fund Balance policy at their September 25, 2013 meeting.

Town Council amended the Town of Hooksett's Fund Balance policy at their September 24, 2014 meeting.

Town Council amended the Town of Hooksett's Fund Balance policy at their August 28, 2019 meeting.

**5.8 Stipends paid to Boards, Commissions and Committees.** Stipends paid to Boards, Commissions, and Committees shall be made quarterly for those members currently sitting on the Board, Commission, or Committee on that date. The amounts of the stipends are set by the Town Charter for the Town Council and by the current budget for all other Boards, Commissions and Committees.

**5.9 Post-Issuance Tax Compliance Policy and Procedures for Tax-Exempt Obligations.** The purpose of this Tax-Exempt Obligation Post Issuance Compliance Policy and Procedures is to establish policies and procedures in connection with tax-exempt bonds and notes (the "Bond" or "Bonds") issued by the Town of Hooksett, New Hampshire (the "Issuer") so as to maximize the likelihood that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of the Bonds are met. *See below for policy details.*

### **POST-ISSUANCE TAX COMPLIANCE POLICY AND PROCEDURES FOR TAX-EXEMPT OBLIGATIONS**

#### **Section 1: Purpose**

The purpose of this Tax-Exempt Obligation Post Issuance Compliance Policy and Procedures is to establish policies and procedures in connection with tax-exempt bonds and notes (the "Bond" or "Bonds") issued by the Town of Hooksett, New Hampshire (the "Issuer") so as to maximize the likelihood that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of the Bonds are met.

## **Section 2: Compliance Coordinator**

- A. The Finance Director shall serve as the Compliance Coordinator (“Coordinator”) and be responsible for monitoring post-issuance compliance.
- B. The Coordinator will maintain a copy of the transcript of proceedings in connections with the issuance of any tax-exempt obligations. The Coordinator will obtain such records as are necessary to meet the requirements of this policy.
- C. The Coordinator shall consult with bond counsel, a rebate consultant, financial advisors, Internal Revenue Services (“IRS”) publications and other resources as are necessary to understand and meet the requirements of this policy.
- D. Training and education of the Coordinator and his/her staff will be sought and implemented upon the occurrence of new developments and upon the hiring of new personnel to implement this policy.

## **Section 3: Record-Keeping**

- A. Financing Transcripts – The Coordinator shall confirm the proper filing with the IRS of an 8038 Series return, and maintain a transcript of proceedings for all tax-exempt obligations issued by the Issuer, including but not limited to all tax-exempt bonds, notes and lease-purchase contracts. Each transcript shall be maintained for as long as the Bonds are outstanding, plus three (3) years after the final redemption date of the Bonds. Said transcript may be maintained in electronic format and shall include at a minimum:
  - 1. Form 8038s;
  - 2. Minutes, resolutions, and certificates;
  - 3. Certifications of issue price from the underwriter, if applicable;
  - 4. Formal elections required by the IRS;
  - 5. Trustee statements, if applicable;
  - 6. Records of refunded bonds, if applicable;
  - 7. Correspondence relating to bond financing;
  - 8. Reports of any IRS examinations for bond financing;
  - 9. Documents related to governmental grants associated with construction, renovation, or purchase of bond financed facilities, if applicable;
  - 10. Publications, brochures, and newspaper articles, where applicable.
- B. Modification to Financing Documents – The Coordinator shall determine if there is any “significant modification” to bond documents resulting in reissuance under Treasury Regulation §1.1001-3, in consultation with bond counsel and any other legal counsel and financial advisor. The Coordinator shall retain proof of filing new Form 8038 and relevant documentation plus final rebate calculation on pre-modification bonds.

## **Section 4: Proper Use of Proceeds**

- A. The Coordinator shall review the resolution authorizing issuance for each tax-exempt obligation issued by the Issuer and shall:
  - 1. Obtain a computation of the yield on such issue from the Issuer’s financial advisor;
  - 2. Create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the

- issue) and a separate Cost of Issuance Fund as necessary to allocate proceeds to Bond issuance costs into which the proceeds of the issue shall be deposited, as applicable;
3. Review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
  4. Determine whether payment from the Project Fund is appropriate, and if so, make payment from the Project Fund (and appropriate sub-fund if applicable);
  5. Maintain records of the payment requests and corresponding records showing payments;
  6. Maintain records showing the earnings on, and investment of, the Project Fund;
  7. Ensure that all investments acquired with proceeds are purchased at fair market value;
  8. Identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted;
  9. Maintain records related to any investment contracts, credit enhancement transactions, and the bidding of financial products related to the proceeds;
  10. Monitor and maintain records of the reimbursement of costs previously expended by the Issuer to ensure that such reimbursement occurs not more than 18 months after the later of (i) the dates of the expenditures or (ii) the date the project/asset was placed in service (but not more than 3 years after the original expenditures were paid) except with respect to those expenditures for which the Issuer obtained a certificate of licensed engineer/architect to the effect that (I) at least five (5) years were necessary to complete the construction of the part of the project for which such expenditures were required; and (II) such expenditures shall be reimbursed not more than five (5) years after the date that the original expenditures were paid.

#### **Section 5: Arbitrage/Rebate Compliance and Timely Expenditure of Proceeds**

- A. The Coordinator shall review the No Arbitrage and Tax Certificate (or equivalent) (the "Certificate") for each tax-exempt obligation issued by the Issuer and the expenditure records provided in Section III of this policy, above, and shall ensure that the Issuer takes the following actions:
  1. Monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in the Certificate;
  2. If at the time of issuance, it appears that the Bonds will qualify for the small issuer exception to the rebate requirement, the Coordinator will monitor the amount of subsequent tax-exempt obligations issued or proposed to be issued in the calendar year in which the Bonds closed to ensure that the Issuer does not exceed the \$5 million or \$15 million threshold, as applicable, in such calendar year;

3. If at the time of issuance, based on reasonable expectations set forth in the Certificate, it appears likely that the issue will qualify for an exemption from the rebate requirement, the Issuer may defer taking any of the actions set forth in subsection (4) below. Not later than the time of completion of construction or acquisition of the project, and depletion of all funds from the Project Fund, the Issuer shall make a determination if the expenditure of the Bond proceeds qualified for an exemption from the rebate requirements based on spending within a 6 month, 18 month or 2 year period after issuance. If a rebate exemption is determined to be applicable, the Issuer shall prepare and keep in the permanent records of the issue a memorandum evidencing this conclusion together with records of expenditure to support such conclusion. If the transaction does not qualify for rebate exemption, the Issuer shall initiate the steps set forth in (4) below;
4. If at the time of issuance it appears likely that arbitrage rebate calculations will be required, or upon determination that calculations are required pursuant to (3) above, the Issuer shall:
  - a. Engage the service of expert advisors (each a “Rebate Service Provider”) to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds, or else shall ensure that it has adequate financial, accounting and legal resources of its own to make such calculations, and prior to each rebate calculation date, cause the trustee or other financial institution investing bond proceeds to deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider;
  - b. Provide to the Rebate Service Provider additional documents and information reasonable requested by the Rebate Service Provider;
  - c. Monitor efforts of the Rebate Service Provider;
  - d. Assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed.
  - e. During the construction period of each capital project financed in whole or in part by Bonds, monitor the investment and expenditure of Bond proceeds and consult with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 2 years, as applicable, following the issue date of the Bonds.
  - f. Retain copies of all arbitrage reports, trustee statements and other documents as required herein;
  - g. In lieu of engaging an outside Rebate Service Provider, the Issuer may make a determination that it has sufficient capabilities using its own personnel, supported by its regular accounting and legal

advisers, to be able to make the required rebate calculations. Such determination shall be evidenced in writing with specific reference to the personnel and advisers to carry out the calculations, and such written determination shall be maintained in the records of the bond transaction.

### **Section 6: Proper Use of Bond Financed Assets**

- A. The Coordinator shall maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of the proceeds (including investment earnings) spent on each of the bond financed assets.
- B. With respect to each bond financed asset, the Coordinator will monitor and confer with bond counsel with respects to all proposed:
  - 1. Management contracts;
  - 2. Service agreements;
  - 3. Research contracts;
  - 4. Naming rights contracts;
  - 5. Lease or sub-leases;
  - 6. Joint venture, limited liability or partnership arrangements;
  - 7. Sale of property or;
  - 8. Any other change in use of such asset.
- C. Section 141 of the Code sets forth private activity tests for the purpose of limiting the volume of tax-exempt bonds that finance activities of persons other than state and local governmental entities. These tests serve to identify arrangements that actually or reasonably expect to transfer the benefits of tax-exempt financing to non-governmental persons, including the federal government. The Coordinator shall provide to the users of any bond financed property a copy of this Compliance Policy and other appropriate written guidance advising that:
  - 1. "Private business use" means use by any person other than the Issuer, including business corporations, partnerships, limited liability companies, associations, non-profits corporations, natural persons engaged in trade or business activity, and the United States of America and any federal agency, as a result of ownership of the property or use of the property under a lease, management or service contract (except for certain "qualified" management or service contracts), "naming rights" contract, "public-private partnership" arrangement, or any similar use arrangement that provides special legal entitlements for the use of the bond financed property;
  - 2. No more than 10% of the proceeds of any tax-exempt bond issued (including the property financed with the Bonds) may be used for private business use, of which no more than 5% of the proceeds of the tax-exempt bond issued (including the property financed with the bonds) may be used for any "unrelated" private business use - that is, generally, a private business use that is not functionally related to the government's purposes of the Bonds; and no more than the lesser of \$5,000,000 or 5% of the proceeds of a tax-exempt bond issued may be used to make or finance a loan to any person other than a state or local government unit;

3. Before entering into a special use arrangement with a non-governmental person that involves the use of bond financed property, the Coordinator will consult with bond counsel, provide bond counsel with a description of the proposed non-governmental use arrangement, and determine whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use of the bond financed property;
  4. In connection with the evaluation of any proposed non-governmental use arrangement, the Issuer will consult with bond counsel to obtain federal tax advice in whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use of the bond financed property, and if not, whether any “remedial action” permitting under §141 of the Code may be taken as means of enabling that use arrangement to be put into effect without adversely affecting the tax-exempt status of the Bonds.
- D. The Coordinator shall maintain a copy of any such proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three (3) years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets.
  - E. The Coordinator shall consult with bond counsel and other legal counsel and advisers in the review of any change in use of bond-financed or refinanced assets to ensure compliance with all covenants and restriction set forth in the Certificate.
  - F. The Coordinator shall confer at least annually with other personnel responsible for bond-financed or refinanced assets, to identify and discuss any existing or planned use of bond-financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the Certificate.
  - G. To the extent that the Coordinator discovers that any applicable tax restrictions regarding use of bond proceeds and bond-financed or refinanced assets will or may be violated, the Coordinator shall consult promptly with bond counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a remedial action is necessary.

### **Section 7: Bank Qualification**

If the Bonds are issued in a par amount of \$10 million or less and designated by the Issuer as “bank qualified” under Section 265(b)(3) of the Code, the Coordinator will monitor the amount of subsequent tax-exempt obligations issued or proposed to be issued in the calendar year in which the Bonds closed to ensure that the Issuer does not exceed the \$10 million threshold in such calendar year.

### **Section 8: General Project Records**

- A. For each project financed with tax-exempt obligations, the Coordinator shall maintain a copy of all material documents relating to capital expenditures financed or refinanced by tax-exempt proceeds, until three (3) years after retirement of the tax-exempt obligations or obligations issued to refund those obligations including (without limitation), the following:
  1. Appraisals, demand surveys or feasibility studies;
  2. Applications, approvals and other documentation of grants;
  3. Depreciation schedules;
  4. Contracts respecting the project, including construction contracts;

5. Purchase order;
6. Invoices;
7. Trustee requisitions and payment records;
8. Documents relating to costs reimbursed with Bond proceeds;
9. Records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds, including a final allocation of proceeds.

### **Section 9: Advance Refundings**

The Coordinator, shall be responsible for the following current, post issuance and record retention procedures with respect to advance refunding bonds:

1. Identify and select bonds to be advance refunded and advice from internal financial personnel, and a financial advisor.
2. The Coordinator shall identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding.
3. The Coordinator shall review the structure with the input of the financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure:
  - a. That the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issues;
  - b. That the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;
  - c. That the proposed issuance complies with federal income tax requirements which allows for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become “arbitrage bonds”;
  - d. That the proposed issuance will not result in the issuer’s exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes;
  - e. That the proposed refunding complies with applicable State law.
4. The Coordinator shall collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the Coordinator shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied.
5. The Coordinator shall, whenever possible, purchases SLGS to size each advance refunding escrow. The financial advisor and/or bond counsel shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Coordinator shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations.
6. To the extent the Issuer elects to purchase a guaranteed investment contract, the Coordinator shall ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations.

7. In determining the issue price for any advance refunding issuance, the Coordinator shall obtain and retain issue price certification by the purchasing underwriter at closing.
8. After the issuance of an advance refunding issue, the Coordinator shall ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

### **Section 10: Continuing Disclosure**

- A. The Coordinator shall assure compliance with each continuing disclosure certificate and annually, per continuing disclosure agreements, file audited annual financial statements and other information required by each continuing disclosure agreement. The Coordinator will monitor material events as described in each continuing disclosure agreement and assure compliance with material event disclosure. Events to be reported shall be reported promptly, but in no event not later than ten (10) Business Days after the day of the occurrence of the event. Currently, such notice shall be given in the event of:
  1. Principal and interest payment delinquencies;
  2. Non-payment related defaults, if material;
  3. Unscheduled draws on debt service reserves reflecting financial difficulties;
  4. Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties;
  5. Substitution of credit or liquidity providers, or their failure to perform;
  6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds;
  7. Modifications to rights of Holders of the Bonds, if material;
  8. Bond calls (excluding sinking fund mandatory redemptions), if material, and tender offers;
  9. Defeasances of bonds;
  10. Release, substitution, or sale of property securing repayment of the bonds, if material;
  11. Rating changes on the bonds;
  12. Bankruptcy, insolvency, receivership or similar event of the Issuer;
  13. The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
  14. Appointment of a successor or additional trustee or the change of name of a trustee, if material.

## **Section 11: Due Diligence and Remedial Actions**

In all activities related to the Issuer's Bonds, the Coordinator and his/her staff will exercise due diligence to comply with the Code provisions governing tax-exempt obligations. The Issuer is aware of (a) the Voluntary Closing Agreement Program (known as "VCAP") operated by the IRS which allows issuers to voluntarily enter into a closing agreement in the event of certain non-compliance with the Federal tax requirements and (b) the remedial actions available under Section 1.141-12 of the Income Tax Regulations for private use of bond financed property which was not expected at the time the Bonds were issued.

## **Section 12: Periodic Review**

The Issuer will monitor compliance with the guidelines contained in this policy as well as any other covenants not specifically included herein and will review and update these guidelines at least annually and whenever necessary due to changes in the law and circumstances.

**5.10 Capital Assets and Depreciation Policy.** The Town of Hooksett, NH has implemented the financial reporting provision of Government Accounting Standards Board (GASB) Statement No. 34 which required the Town to identify, categorize and account for long-term assets on our annual financial statements. This policy seeks to determine capitalization thresholds and valuation; asset classes; depreciation and useful lives; and describe the procedures for identifying asset addition and deletions. This policy is to provide control of and accountability for the Town's capitalized assets, ensuring all recorded assets are classified properly, accurately, systematically, and consistently. ***See below for policy details.***

### **CAPITAL ASSETS AND DEPRECIATION POLICY**

#### **Section 1. Purpose**

The Town of Hooksett, NH has implemented the financial reporting provision of Government Accounting Standards Board (GASB) Statement No. 34 which required the Town to identify, categorize and account for long-term assets on our annual financial statements. This policy seeks to determine capitalization thresholds and valuation; asset classes; depreciation and useful lives; and describe the procedures for identifying asset addition and deletions. This policy is to provide control of and accountability for the Town's capitalized assets, ensuring all recorded assets are classified properly, accurately, systematically, and consistently.

#### **Section 2. Capitalization Thresholds and Valuation**

Capitalization is a financial reporting concept. Capital assets are tangible property belonging to the Town of Hooksett that are valued at more than \$20,000 and having a useful life of greater than one years.

Capital assets should be recorded at the actual purchase price including any ancillary costs. Ancillary costs include transportation charges, installation costs, and other

expenditures necessary to place the asset into its intended uses (not including engineering costs).

Donated assets should be recorded at their acquisition value.

Capital leases on equipment will be inventoried and capitalized if the asset is retained/owned by the town at the end of the lease contract.

Assets that are consumed, used-up, habitually lost or worn-out in one year or less should not be capitalized.

Lease assets should be amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the asset.

### **Section 3. Asset Classes**

**Land:** Expenditures for the purchase of land. This includes closing costs, appraisals, and purchase of rights-of-way and/or site preparation.

**Land Improvements:** Expenditures for acquiring improvements to land (not associated with building) intended to make the land ready for its purpose. These assets include, but are not limited to, landscaping, property drainage, driveways, parking lots, sidewalks, monuments, fences, area lighting of streets and parking lots, retaining walls, and athletic track and fields. Asset cost could include costs of architectural and consulting fees for new or renovated improvements.

**Buildings and Improvements:** Expenditures for contracted construction of new buildings, improvements to existing buildings or acquiring of existing buildings. This also includes the cost of demolition. Improvements includes major permanent structural alterations, roof replacements, interior or exterior renovations that increase the service utility of the building or to extend its total estimated useful life.

**Vehicles and Equipment:** Expenditures for equipment usually composed of a complex combination of parts, excluding vehicles. Examples include firefighting equipment (SCBA, ladders, hose, etc.), medical & lab equipment, recreational and athletic equipment, traffic control equipment, generators, lathes and drill presses.

**Infrastructure:** Expenditures for construction of, or major renovation to infrastructure, including roadways, bridges, water, sewer, and drainage systems, or dams. This also includes the cost of demolition. It does not include any buildings or equipment related to these systems.

**Construction in Progress:** This is a long term asset account that accumulates the cost of a project that has not yet been placed into service. When the project is substantially completed and ready to be placed into the service, the cost is removed from this account and is recorded as an asset.

### **Section 4. Depreciation and Useful Life**

**Depreciation Method:** The apportioned cost of a capital asset over its useful life. Straight-line method will be used when calculating depreciation, taking into consideration salvage value at the end of the asset's useful life.

Land and Construction in Progress are not depreciated.

The policy for recording depreciation on capital assets is to take one half of a full year's depreciation in the fiscal year in which the asset is placed in service, regardless of when it was actually placed in service during the year.

**Useful Life:** The following table reflects the useful lives of the various categories of capital assets.

| <b>Category</b>                   | <b>Examples</b>  | <b>Maximum Depreciable Life</b> |
|-----------------------------------|--|---------------------------------|
| <b>Land Improvements</b>          |  |                                 |
| Ground work                       | landscaping, athletic fields                           | 20                              |
| Structural                        | parking lots, Sidewalks, fences, track retaining walls | 20                              |
| Other                             | area and street lighting                               | 15                              |
| <b>Buildings and Improvements</b> |  |                                 |
| Permanent Building                |  | 40                              |
| Temporary Building                |  | 20                              |
| HVAC                              |  | 20                              |
| Elevators                         |  | 20                              |
| Power Generations                 |  | 15                              |
| Wastewater treatment systems      |  | 24                              |
| <b>Vehicles and Equipment</b>     |  |                                 |
| Business                          | copiers  | 10                              |
| Firefighting                      | SCBA, ladders, hoses                                   | 10                              |
| Firefighting                      | boat, generator, gator                                 | 8                               |
| Trailers                          | Police, Fire   | 8                               |
| Lab                               |  | 10                              |
| Kitchen                           | appliances   | 15                              |
| Traffic control                   | stoplights   | 10                              |
| Recreational                      | weight machines, mats, treadmills                      | 10                              |
| Custodial                         | floor scrubber, vacuums                                | 15                              |
| Medical                           | Defibrillator, Stretchers                              | 5                               |
| Outdoor                           | playground equipment, scoreboards, bleachers           | 15                              |
|                                   | radio towers   | 15                              |
| Shop                              | lathes, drill presses                                  | 15                              |
| Vehicles                          | autos, van, pickups, ambulance light tractors,         | 8                               |
|                                   | mowing equipment                                       | 8                               |
|                                   | busses, dump trucks, backhoes                          | 8                               |

|                       |                      |    |
|-----------------------|----------------------|----|
|                       | Fire Apparatus       | 15 |
| Furniture             | office equipment,    | 10 |
| Carpeting             |                      | 7  |
| Fixtures              | counters, partitions | 15 |
| Computers             | CPU                  | 5  |
| Communication         |                      | 10 |
| Books                 | Library books        | 5  |
| <b>Infrastructure</b> |                      |    |
| Asphalt Roads         |                      | 20 |
| Concrete Roads        |                      | 30 |
| Bridges               | vehicle, pedestrian  | 50 |

### **Section 5. Identifying Asset Additions and Deletions**

**Additions:** Department heads are responsible for purchase of their department's capital assets. They will comply with the Town of Hooksett Administrative Code #5. Department heads or his/her designee will notify the Finance Department of new assets utilizing the "Asset Addition" form. Annually Finance will review in detail the general ledger for capital assets.

**Deletions:** Department heads are responsible for notifying the Finance Department of asset dispositions, using the "Asset Transfer and Deletion" form.

**Write-off:** Assets will be written off the books, along with its accumulated depreciation, when the asset is no longer in use. Assets fully depreciated, but still in use, will remain on the books.

Capital assets will be tracked by the Finance Department and audited by the external auditors each fiscal year end.

### **Section 6. Definitions**

**Accumulated depreciation:** The cumulative amount of depreciation recorded during the life of the asset. This amount decreases the book value of the capital asset.

**Book value:** The initial cost of a capital asset less accumulation depreciation.

**Capital asset:** Tangible and intangible assets that are used in operations and that have useful lives extending beyond a single reporting period and an initial cost equal to or greater than the capitalization threshold.

**Capitalize:** To record capital outlay as additions to asset accounts and reflected on the balance sheet, not as expenses.

**Capitalization threshold:** The dollar value at which assets are no longer expensed, but instead reflected as assets on the balance sheet.

**Depreciation:** The appointment of the cost of a capital asset expensed over the years of its estimated service life. Depreciation is a non-cash accounting transaction.

**Lease:** An agreement that between two parties that conveys control of the right to use a nonfinancial asset for a specific period of time in an exchange or exchange like transaction. Example of nonfinancial assets include building, land, vehicles, and equipment.

**Salvage (Residual) value:** The amount remaining after all allowable depreciation charges have been subtracted from the original cost of a depreciable asset.

**Useful life:** The estimated period of time during which a capital asset is expected to be in operation and depreciated.

**Write-off:** To remove an asset value, including accumulated depreciation, from the asset account found on the balance sheet due to disposal or loss of an asset or if deemed worthless.

### **Section 7. Policy Approval/Amendments**

Town Council approved adoption of the Town of Hooksett's Fixed Asset/Capital Asset and Depreciation policy at their June 28, 2006 meeting.

Town Council amended the Town of Hooksett's Capital Asset and Depreciation policy at their August 28, 2019 meeting.

- 5.11 Cash Receipt Policy.** The purpose of this policy is to implement uniform procedures for depositing funds that will provide quality and operation efficiency with adequate financial controls and accountability. ***See below for policy details.***

### **CASH RECEIPT POLICY**

#### **Section 1. Purpose**

The Town of Hooksett deposits substantial sums of money each year carrying out the many functions and services that it provides. Taxpayers have a right to expect that the municipality's operations be carried out efficiently and expeditiously with adequate financial control and accountability.

The objective of this policy is to attempt to strike a balance between the need for department operating efficiency and flexibility and the need for financial control and accountability. It is also the purpose of this policy to implement uniform procedures for depositing funds that will provide quality and operational efficiency.

As required by RSA 41:29 I the Treasurer maintains custody of all funds except those funds held by the Trustees of Trust Funds, Library Trustees, or Cemetery Trustees. RSA 41:29 VI allows the Treasurer to delegate deposits or other financial functions to other town officials or employees provided such delegation is in writing and includes written procedures.

## **Section 2. Regular Deposit Procedures**

**2.1** Customer Receipts – Departments should ensure that all customers are issued a sequentially numbered receipt at the time of collection of moneys from a customer. Customers should be encouraged by appropriately placed signs to request a receipt.

**2.2** A secure area is needed for the safeguarding and processing of cash received. Access to the secured area is restricted to authorize personnel only. The secured area is locked when not occupied. All revenues including cash, checks and electronic payments, must be deposited with the Finance Office at least weekly or daily whenever such funds total \$500.00 or more, in accordance to RSA 41:9 VIII. For Fridays, weekends and holidays the deposit must be turned in on the next available business day.

In accordance to RSA 80:52-c Electronic Payments. Departments are authorized, but not required, to accept payment of local taxes, charges generated by the sale of utility services, or other fees or charges by use of a credit card, debit card, or such other means of electronic transaction. The Town will add to the amount due, in addition to any penalties and interest payable, a service charge for the acceptance of the electronic payment (also referred to as a “convenience fee”). The Town, at the time of the billing shall disclose the amount of the service charge, by posting the transaction fee in a visible area.

Employees shall minimize handling customer credit cards by having the customer swipe/insert the credit card. If there is an issue and the employee needs to handle the customer card:

- a. Make sure the customer gives permission.
- b. Never take the credit card out of the customer’s sight.
- c. Do not write or copy the card information.

No credit card payments are allowed over the phone.

**2.3** Each department or committee (with the exception of the Tax Collector) must complete an account detail journal identifying the various revenue accounts to be credited, as well as, a copy of the receipt for each transaction. All checks should be stamped with the Bank Deposit Stamp. In addition, each depositor shall photocopy each check to keep with his or her copy of the deposit.

**2.4** In the case of a department who has authority from the Treasurer to deposit direct to the bank please skip down to 2.10.

**2.5** The person who collects and prepares the deposit (depositor) will bring it to the Finance Office for verification. Verification will consist of the depositor being physically present while the Finance staff counts and verifies the amount to be deposited. If the depositor sends the deposit via messenger, the deposit must be sealed in an envelope and the envelope be placed in an interoffice envelope. The

Finance staff will verify the deposit in the presence of a Department Head. Under no circumstance will a deposit be opened without another authorized employee present.

- 2.6 If there is a discrepancy, the Finance Staff and the depositor will initial and provide a brief explanation of any changes made for immediate resolution. In the case of deposit sent by messenger, email verification to and from the depositor can be used for all changes. In the event that the Finance Staff and the depositor cannot resolve the discrepancies the Finance Director will be notified immediately.
- 2.7 The Finance Staff will log the deposit on a Departmental Deposit Log. Then the In accordance with RSA 41L29 VII, at least weekly or when deposits are more than \$1,500.00 the Finance Staff will prepare a bank deposit slip and seal the deposit and the slip in the bank deposit bag
- 2.8 The deposit bag will be given to the Tax Collector or Deputy Tax Collector (the Tax Collector or Deputy should verify the bag is properly sealed) to bring to the bank within 24 hours. The Bookkeeper will bring the deposits to the bank as a backup to the Tax Collector or Deputy. In this case the Tax Collector or Deputy will seal his/her deposit in a bank deposit bag.
- 2.9 The Tax Collector or Deputy will take the deposits to the bank and provide copies of the receipts slips from the bank to the Bookkeeper. The Bookkeeper will log the receipt's date and amount next to the appropriate department deposit on the Departmental Deposit Log.
- 2.10 Each Department shall receive from the Bookkeeper its Departmental Deposit Log monthly. The Treasurer will receive copies of all deposits receipts. Any discrepancies shall be reported to the Finance Director, who will notify the Treasurer and or the Department.
- 2.11 The Treasurer and the Finance Director will verify the deposits with the bank statement each month. Any discrepancies shall be reported to the department for explanation and correction.
- 2.12 Under **no** circumstance will the Department utilize personal funds to compensate for shortages or overages. All shortages or overages must be brought to the attention of the Finance Director prior to submission. Employees and officials are not allowed to cash personal checks made payable to the Town or paychecks.

### **Section 3. Coin Depositing**

- 3.1 All coins must be included with each deposit and correctly reported on the coin line of the deposit slip.
- 3.2 A calculator tape summarizing the coin portion of the deposit must be provided.

All coins must be rolled by denominations -50 pennies, 40 nickels, 50 dimes, 40 quarters. Only full rolls will be accepted by the bank. Place additional coins not rolled loose in the deposit bag.

#### **Section 4. Petty Cash Procedures**

- 4.1 The Town Administrator shall authorize and establish funds. The Finance Director shall keep a current listing of all Petty Cash Funds.
- 4.2 The Department Head and the Finance Director will determine a base petty cash amount.
- 4.3 A locked cash box will be used to store petty cash and must be locked at all times. The key will be kept in a secure location. Only one employee will be named Petty Cash Custodian at a time and shall be assigned the responsibility by the Department Head.
- 4.4 The Petty Cash Custodian will issue a two-part receipt for each payment made out of petty cash. This receipt is to be signed by the Petty Cash Custodian and the employee receiving the petty cash.
- 4.5 All reimbursements from petty cash for small purchases will be made to employees authorized by the department head to make such purchases and the employee must supply the appropriate receipts and a description of the purchase.
- 4.6 The following items will **not be reimbursed** from petty cash: (Note: This list is not all-inclusive)
  - Single purchases in excess of \$50.00
  - Equipment of any kind
  - Payment to an individual for services rendered
  - Office parties, gifts, holiday decorations, flowers, greeting cards
  - Employee Meals, excluding Emergency Situations
  - Alcoholic Beverages
  - Gasoline
  - IOU's
  - Cashing of personal checks
- 4.7 Food for meeting will only be reimbursed if detailed in the approved budget and are paid out of the "Meals and Food" budget line.
- 4.8 At all times the total of receipts added to the cash remaining in the petty cash box must equal the predetermined petty cash amount.
- 4.9 Replenishment of departmental Petty Cash for purchase made shall occur by submitting a summary of all purchase sorted by General Ledger account number to the Finance office. All receipts or other documents supporting the charges shall accompany the request. Finance will cut a check for the reimbursement during its normal processing.

- 4.10 Department shall submit Petty Cash reimbursement once a month at a minimum, for any purchase receipts being held.
- 4.11 Under **no** circumstance will any employee utilize personal funds to compensate for shortages or overages. All shortages and overages must be brought to the attention of the Finance Director immediately upon discovery.
- 4.12 The Finance Director will perform random audits of all departments' petty cash. Any discrepancies found must be explained in writing and in detail to the Finance Director and Town Administrator.

**Section 5. Return Check Procedure**

- 5.1 Copies of returned checks and bank documentation must be submitted to the Finance office, the Treasurer and the Department. Returned checks will be recorded in the accounting system against the revenue in which it was originally posted.
- 5.2 With the exception of tax payments, the Town will only re-deposit checks returned for insufficient funds one time.
- 5.3 The Department is responsible for notifying the issuer in writing that he/she must replace any uncollected payments returned by the bank and a Returned Check fee of \$25.00 plus all protest, all bank, and legal fees per RSA 80:56 in the form of cash, money order, or bank certified check. The Return check fees should be reported as a separate revenue item.

**Section 6. Non-compliance**

- 6.1 Violation of this policy may result in the denial or revocation of the privilege to handle town funds. Employees who do not comply with this policy shall be subject to disciplinary action including termination as outlined in the Personnel Plan Section 6.

**Section 7. Implementation**

- 7.1 To facilitate conduct in accordance with this policy, a copy of this policy shall be made available to department heads, employees, volunteers, board and commissions upon hiring, appointment or election to office and at such other times as may be necessary.

**DELEGATION OF DEPOSIT AUTHORITY**

Pursuant to the provisions of RSA 41:29 II, the Town Treasurer has the responsibility to deposit all such monies received by the Town of Hooksett in appropriate financial institutions as outlined in the statute.

RSA 41:29 VI allows the Treasurer to delegate deposit or other financial functions to other town officials or employees provided such delegation is in writing and includes written procedures acceptable to the Town Council. Such delegation may only be to a town official or employee bonded in accordance with RSA 41:6.

The Hooksett Town Treasurer hereby delegates deposit function authority to the Hooksett Tax Collector, the Deputy Tax Collector, the bookkeeper, as well as to the Sewer Department of the funds they collect in their respective roles. These deposits shall be made on a weekly basis or daily, whenever receipts total \$1,500 or more.

In making these deposits, each of the authorized personnel shall follow the Town of Hooksett's Cash Receipt Policy.

This authority shall remain in effect until rescinded by written notice of the Hooksett Town Treasurer.

\_\_\_\_\_  
Carolinda B. Andersen  
Hooksett Town Treasurer

\_\_\_\_\_  
Date

Approved by the Hooksett Town Council

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\_\_\_\_\_

\_\_\_\_\_  
Date

## **6. ADMINISTRATIVE OPERATIONAL POLICIES and PROCEDURES**

- 6.1 Departmental Records and Reports.** Reports of the major activities of each Department shall be made to the Town Administrator each month, and an annual written report shall be filed with the Administrator within ten days of the end of the fiscal year. Such reports shall be in proper form and of sufficient detail for proper control of departmental activities and for publication in the Annual Town Report.
- 6.2 Preservation of Public Records.** Each Department Head shall be responsible for the preservation of all public records under the department's jurisdiction and shall provide a system of filing and indexing of same. No public records, reports, correspondence or other data shall be removed permanently, unless authorized by law or ordinance, or without the knowledge and approval of the Administrator.
- 6.3 New Ordinances.** The Town Council approves new ordinances. The Town Clerk, or designee, codifies each new ordinance and distributes copies of the new ordinance to appropriate departments, boards and commissions.
- 6.4 Record Retention Policy.** In accordance with RSA 33-A:3, the Town will establish and maintain a Municipal Records Committee charged with governing the retention and disposition of municipal records. ***See below for policy details.***

### **RECORD RETENTION POLICY**

#### **Section 1: Purpose:**

The purpose of this Records Retention Policy is to ensure compliance with all applicable State and Federal laws and regulations regarding record retention including, but not limited to those listed in RSA 33-A; while simultaneously recognizing the Town of Hooksett's (hereby referred to as The Town) administrative need to manage its' records and provide for their systematic destruction after all legal requirements have been satisfied and the record no longer has value to The Town or its' constituents.

#### **Section 2: Authority:**

This policy is adopted in accordance with the Town Charter and the governing laws of the State of New Hampshire: RSA 33-A (Appendix A).

#### **Section 3: Applicability:**

This policy applies to all physical records generated in the course of The Towns' operation, including original, traceable reproductions as recorded with the Town Clerk, and electronic records.

**Section 4: Definitions:**

MUNICIPAL RECORD – As used herein, shall refer to all municipal records, whether in paper, electronic or any other form, prepared or received by The Town in connection with the conduct of its’ official governmental function. A department that creates a record shall be considered the primary owner of that particular record as defined in RSA 33-A.

**Section 5: Municipal Records Committee:**

- A. In accordance with RSA 33-A:3, The Town will establish and maintain a Municipal Records Committee charged with governing the retention and disposition of municipal records. Said Committee shall be comprised of the following: A member of Town Council or designee; Town Clerk; Tax Collector; Treasurer; Town Assessor, and representatives from each of the following departments:
  - 1. Administration
  - 2. Community Development
  - 3. Police Department
  - 4. Public Works
  - 5. Recycling & Transfer
  - 6. Wastewater
  
- B. The Town has adopted a Town-wide Record Retention Schedule (see page 46) detailing the initial maintenance, retention and disposal schedule for municipal records of The Town in accordance with RSA 33-A. To ensure that this Schedule is followed, the Committee shall:
  - 1. Monitor local, State and Federal laws affecting record retention, and;
  - 2. Modify the Record Retention Schedule as necessary to ensure that it complies with Local, State and Federal laws and/or addresses the appropriate document and record categories for the Town.
  
- C. The Municipal Records Committee shall monitor compliance with (Section VI - Storage, Retention, and Disposal of Municipal Records) of this policy and, if necessary, develop additional operational procedures to ensure that records are properly stored and accessible.
  - 1. Any such additional procedures will be developed in a manner which takes into account the organizations’ operational capabilities. The Municipal Records Committee may elect to use electronic methods of document storage, where appropriate.
  - 2. Any such additional procedures and/or storage processes will be incorporated as an Appendix to this Policy and be periodically reviewed by the Committee in order to ensure their level of efficiency and adequacy.

- D. The Committee shall monitor compliance with (Section VI, C – Destruction of Municipal Records) of this policy and, if necessary, develop additional operational procedures to ensure that records are consistently disposed of in a proper manner.
1. Any such procedures shall take into account:
    - i. Statutory requirements.
    - ii. The Towns' operational capabilities.
    - iii. That certain records contain sensitive and/or confidential information, and, as a result, must be destroyed, unless Section VII (Suspension of Record Disposal) applies, and eliminated with particular care.
  2. These destruction processes will be periodically reviewed in order to ensure their adequacy and level of efficiency.
- E. The Committee shall review, in February/March of each year, the Record Retention Policy as a whole, including the Town-wide Record Retention Schedule (Appendix B) and recommend amendments as appropriate to comply with regulatory requirements and/or procedural changes.

**Section 6: Storage, Retention, and Disposal of Municipal Records:**

- A. Minimum Storage Procedures: Each department shall store their archived records in a box or cabinet and provide the following information on the exterior of the storage device: the department name, box number, retention period, scheduled disposition date, authority granting or allowing the disposition, and a general description of the contents. It is recommended a master list of each location and box contents be maintained by each department head.
- B. Retention of Municipal Records: The Town-wide Records Retention Schedule (Appendix B) details the retention period for specific types and categories of records in order to ensure legal compliance. In addition, this schedule is designed to accomplish other objectives such as the preservation of confidential and valuable administrative information, cost effectiveness, and space management. Scheduled records are those that, by Town, State and Federal Regulations, need only be retained for a stated period.

The Municipal Records Committee may determine that such records (i.e., grants from State, Federal or private agencies) are to be maintained by The Town for a period longer than the minimum required period. If so, such determination shall be made a matter of record by incorporation into the Town-Wide Records Retention Schedule.

C. Destruction of Municipal Records:

1. Documents to be destroyed shall first be reviewed by the applicable Department Head. If no reason exists to maintain the record beyond the retention schedule, the documents shall then be destroyed as follows:
  - i. Non-Confidential Documents – shall be disposed of with other paper recycled products or shredded.
  - ii. Confidential Documents – shall be shredded or burned.
  - iii. Electronic Files – shall be deleted from the individuals' computer as well as any backup or permanent media storage.
2. Each Department Head is responsible for maintaining a Document Destruction Log which shall contain the following minimum information:
  - i. Department destroying the record
  - ii. What record was destroyed
  - iii. The date the record was destroyed
  - iv. Who destroyed the record
  - v. RSA or authority giving the right to destroy the record

D. Unauthorized Activities: All Municipal Records belong to The Public in perpetuity and shall not be destroyed, maliciously damaged, or retained by any person not entitled to do so by local, State and/or Federal regulations.

**Section 7: Suspension of Record Disposal:**

In the event any official or employee of The Town is served with any subpoena or Right-to-Know request; or becomes aware of an investigation or audit concerning The Town or commencement of any litigation against or concerning The Town; such individual shall ensure that all records are preserved, regardless of Retention Schedule, until The Towns' legal counsel determines that the records are no longer needed.

**Section 8: Adoption:**

The Town of Hooksett has adopted this Record Retention Policy effective August 13, 2014.

Town of HOOKSETT MUNICIPAL  
Municipal RECORDS LISTING

\*\*\*Please refer to RSA 33-A for clarification\*\*\*

| Number   | Record   | Official Records Owner       | Administration | Budget Committee | Community Development | Conservation Commission | Family Services | Fire-Rescue | Police | Public Works | Recycling & Transfer | Town Clerk | Trustees of Trust funds | Notes/Outdated Medium?          | Location | Last Review | RSA 33-A Retention Timeline |
|----------|--|------------------------------|----------------|------------------|-----------------------|-------------------------|-----------------|-------------|--------|--------------|----------------------|------------|-------------------------|---------------------------------|----------|-------------|-----------------------------|
| I.       | Abatement  | Assessing                    | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  | Electronic  | 5 years                     |
| II.      | Accounts Receivables   | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         | PW keeps a copy                 | Finance  | Paper       | until audited + 1 year      |
| III.     | Aerial Photographs   |                              |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 |          |             | permanently                 |
| IV.      | Airport Inspections - annual                                     |                              |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 |          |             | 3 years                     |
| V.       | Airport Inspections-daily,including fuel storage and vehicles    | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         | incl. fuel storage and vehicles | Finance  |             | 6 months                    |
| VI.      | Annual Audit Report  | Town Clerk                   | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 |          |             | 10 years                    |
| VII.     | Annual Reports, town warrants, deliberative session minutes      | Town Clerk                   | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 |          |             | permanently                 |
| VIII.    | Archives   |                              |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 |          |             | permanently                 |
| IX.      | Articles of Agreements or Incorporation                          | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| X.       | Bank Deposit Slips & Statements                                  | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XI.      | Blue Prints- Architectural Plans                                 | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XII.     | Bonds and Continuation Certificates                              | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XIII.    | Budgets committee- drafts  |                              |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XIV.     | Budgets  |                              |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XV.      | Building Permits-applications and approvals                      | Community Development        | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XVI.     | Building Permits-lapsed  | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XVII.    | Building Permits-withdrawn or denied                             | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XVIII.   | Capital Projects and fixed assets that require accountability... | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XIX.     | Cash receipt and disbursement book                               | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XX.      | Checks   | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXI.     | Code Enforcement Specifications                                  | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXII.    | Complaint Log  | Community Development        | X1             |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXIII.   | Contracts-completed awards incl. req. for purch, bids, awards    | Community Development        | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXIV.    | Contracts Unsuccessful Bids                                      | Community Development        | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXV.     | Correspondence by/to Municipality - Admin. Records               | Community Development        | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXVI.    | Correspondence by/to Municipality-Policy&Program Records         | Community Development        | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXVII.   | Correspondence by/to Municipality - Transitory                   | Community Development        | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXVIII.  | Current Use applications and maps                                | Assessing                    | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXIX.    | Current Use release  | Assessing                    | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXX.     | Deeds, grantees/grantor listing from registry or copies of deeds | Assessing                    | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXI.    | Deferred Compensation Plans                                      | Assessing                    | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXII.   | Underground utility damage prevention forms                      | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXIII.  | Dredge and Fill Permits  | Transfer Station             |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXIV.   | Driveway Permits and Plans                                       | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXV.    | Easements Awarded to Municipality                                | Community Development        | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXVI.   | Elections Federal ballots/absent apps/affidv envelopes/lists     | Town Clerk                   | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXVII.  | Elections-Not Federal ballots/absent apps/affidv envelopes/lists | Town Clerk                   | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXVIII. | Elections-challenge affidavits by Town Clerk                     | Town Clerk                   | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XXXIX.   | Elections - ward maps  | Supervisors of the Checklist | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XL.      | Emergency Medical Services run reports                           | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLI.     | Equipment maintenance  | Assessing                    |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLII.    | Excavation tax warrant and book or list                          | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLIII.   | Federal Forms 1099's & W-2's                                     | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLIV.    | Federal Form 641   | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLV.     | Federal Form W-1   | Finance                      |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLVI.    | Fire calls/incident reports                                      | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLVII.   | Grants, supporting documentation                                 | Community Development        | X              |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLVIII.  | Grievances   | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| XLIX.    | Health-Complaints  | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| L.       | Health-Inspections   | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LI.      | Health - Service Agreements with state agencies                  | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LII.     | Health&Human Services Case Records incl welfare applications     | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LIII.    | Inspections - Bridges & Dams                                     | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LIV.     | Insurance Policies   | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LV.      | Intent to cut trees or bushes                                    | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LVI.     | Intergovernmental Agreements                                     | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LVII.    | Investigations - Fire  | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LVIII.   | Invoice, Assessors   | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LIX.     | Invoices and bills   | Community Development        |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |
| LX.      | Job Applications - Successful                                    | Human Resource               |                |                  |                       |                         |                 |             |        |              |                      |            |                         |                                 | Finance  |             | permanently                 |

Town of HOOKSETT MUNICIPAL

Municipal RECORDS LISTING

---Please refer to RSA 33-A for clarification---

| Number   | Record  | Official Records Owner | Administration | Assessing | Budget Committee | Cemetery Commission | Community Development | Conservation Commission | Family Services | Finance | Fire-Rescue | Police | Public Works | Recycling & Transfer | Tax Office | Town Clerk | Trustees of Trust Funds | Notes/Outdated Medium? | Location | Last Review | RSA 33-A Retention Timeline                                 |
|----------|---|------------------------|----------------|-----------|------------------|---------------------|-----------------------|-------------------------|-----------------|---------|-------------|--------|--------------|----------------------|------------|------------|-------------------------|------------------------|----------|-------------|---|
| LXI      | Job Applications - Unsuccessful                                   | Human Resource         |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | current year plus 3 years                                   |
| LXII     | Labor-Public employees labor relations board actions&decisions    | Human Resource         |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXIII    | Labor - Union negotiations  | Human Resource         |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently or until new contract until audited plus 1 year |
| LXIV     | Ledger and journal entry records                                  | Finance                |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXV      | Legal actions against the municipality                            | Administration         | X              |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | current year plus 1 year                                    |
| LXVI     | Library - registration cards                                      |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | confidential pursuant RSA 201-D:11                          |
| LXVII    | Library - user records not retained                               |                        | X1             |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | duration plus 1 year  |
| LXVIII   | Licenses - all other except dog, marriage, health & vital records | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | current year plus 1 year                                    |
| LXIX     | License-dog   | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | disposal once recorded                                      |
| LXX      | License-Health  | Community Development  |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | current year plus 6 years                                   |
| LXXI     | Liens - Federal liens upon personal property, ex IRS liens        |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXII    | Liens - hospital  |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 6 years   |
| LXXIII   | Liens - IRS   | Finance                |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | one year after discharge                                    |
| LXXIV    | Liens-tax state liens for support of children                     | Finance                |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | until court order lifted+1 year                             |
| LXXV     | Liens-tax liens, state meals and rooms tax                        | Finance                |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | until release plus 1 year                                   |
| LXXVI    | Liens-tax sale record of lien                                     | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXVII   | Liens-tax sales/liens redeemed report                             | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXVIII  | Liens-Uniform Commercial Code leases/lease term +4 years          | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | once written approved, reuse or                             |
| LXXIX    | Liens-Uniform Commercial Code security agreements 5 years         |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXX     | Meeting Minutes, tape recordings/keep until written record appr   |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXXI    | Minutes of Boards/Committee                                       |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXXII   | Minutes of Town meeting/council                                   |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXXIII  | Minutes, selection/council  |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXXIV   | MV-Title Applications   | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | purge all July 1, 2007                                      |
| LXXXV    | MV-Title Applications   | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | purge all July 1, 2007                                      |
| LXXXVI   | MV permits-void and unused  | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | reuse tape or dispose of tape                               |
| LXXXVII  | MV permits & registrations-used                                   | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| LXXXVIII | Municipal agent daily log   | Tax Office             |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | until audited plus 1 year                                   |
| LXXXIX   | Notes, bonds and municipal bond coupons-cancelled                 | Finance                |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | sent to State DMV   |
| XC       | Notes, bonds and municipal bond coupon register                   | Finance                |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | until audited plus 1 year                                   |
| XC1      | Oaths of Office   | Administration         |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | current year plus 3 years                                   |
| XCII     | Ordinances  | Administration         |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| XCIII    | Payroll   | Finance                |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| XCIV     | Perambulations of town lines-copy kept by town and copy sent      | Administration         |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| XCv      | Permits or licenses, pole   | Human Resource         |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | retirement or termination +50 years                         |
| XCvI     | Personnel Files   | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 10 years  |
| XCvII    | Police, accident files-fatalities                                 | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | statute of limitations plus 5 years                         |
| XCvIII   | Police, accident files-hit and run                                | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 6 years   |
| XCvIX    | Police, accident files-injury                                     | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 6 years   |
| C        | Police, accident files-involving arrests                          | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 6 years   |
| C1       | Police, accident files-involving municipality                     | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| C1I      | Police, accident files-property damage                            | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 5 years   |
| C1II     | Police, arrest reports  | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | statute of limitations plus 5 years                         |
| C1V      | Police, calls for service/general service reports                 | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | statute of limitations plus 5 years                         |
| Cv       | Police, criminal-closed cases                                     | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 6 years   |
| CvI      | Police, criminal-open cases                                       | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 6 years   |
| CvII     | Police, motor vehicle violation paperwork                         | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| CvIII    | Police, non-criminal-internal affairs investigations              | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | statute of limitations plus 5 years                         |
| CIX      | Police, non-criminal-all other files                              | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 3 years   |
| CX       | Police, pistol permit applications                                | Police                 |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | as req'd by AG ***See RSA***                                |
| CXI      | Property inventory  | Assessing              |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | closure plus 3 years  |
| CXII     | Property record card  | Assessing              |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | expiration of permit plus 1 year                            |
| CXIII    | Property record map, assessors                                    | Assessing              |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | 5 years   |
| CXIV     | Property tax exemption applications                               | Assessing              |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | current + last prior reassessing cycle                      |
| CXV      | Records management forms for transfer of records to storage       | Assessing              |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | until superceded  |
| CXVI     | Road and bridge construction and reconstruction including---      |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | transfer of property + 1 year                               |
| CXVII    | Road layouts and discontinuances                                  |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |
| CXVIII   | Scenic roads  |                        |                |           |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |             | permanently   |

Town of HOOKSETT MUNICIPAL  
Municipal RECORDS LISTING  
\*\*\*Please refer to RSA 33-A for clarification\*\*\*

| Number    | Record  | Official Records Owner | Administration | Budget Committee | Cemetery Commission | Community Development | Conservation Commission | Family Services | Finance | Fire-Rescue | Police | Public Works | Recycling & Transfer | Tax Office | Town Clerk | Trustees of Trust Funds | Notes/Outdated Medium? | Location | Electronic | Last Review | RSA 33-A Retention Timeline          |
|-----------|---|------------------------|----------------|------------------|---------------------|-----------------------|-------------------------|-----------------|---------|-------------|--------|--------------|----------------------|------------|------------|-------------------------|------------------------|----------|------------|-------------|--------------------------------------|
| CXX.      | School records  | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | retained as per RSA 189:29-a         |
| CXXI.     | Septic plan approvals and plans                                   | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | until replaced or removed            |
| CXXII.    | Sewer system filtration study                                     | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXXIII.   | Sign Inventory  | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | 7 years                              |
| CXXIV.    | Site plan review  | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | life of improvement + 3 years        |
| CXXV.     | Site plan review-lapsed   | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | action/appeal time has expired+1yr   |
| CXXVI.    | Site plan review-withdrawn or not approved                        | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | appeal period plus one year          |
| CXXVII.   | Special assessment(betterment of property)                        | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | 20 years                             |
| CXXVIII.  | Street acceptances  | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXXIX.    | Street signs, street lights&traffic lights-maintenance records    | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | 10 years                             |
| CXXX.     | Subdivision applications-lapsed                                   | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | action/appeal period expired+1yr     |
| CXXXI.    | Subdivision applications-successful and final plan                | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXXXII.   | Subdivision applications-withdrawn or not approved                | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | expiration of appeal+one year        |
| CXXXIII.  | Subdivision application-working drafts prior to approval          | Community Development  |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | expiration of appeal period          |
| CXXXIV.   | Summary inventory of valuation of property                        | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXXXV.    | Tax maps  | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | &yield tax on timber-5yrs            |
| CXXXVI.   | Tax Receipts paid, including taxes on land use change,prop***     | Tax Office             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | gapses of intent to deed-permanently |
| CXXXVII.  | Tax-deeded property filesincl registered or certified receipts*** | Tax Office             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | 4 years                              |
| CXXXVIII. | Time Cards  | Finance                |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXXXIX.   | Trust fund minutes quarterly reports & blank statements           | Finance                |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | life of vehicle plus 2 years         |
| CXL.      | Vehicle Maintenance Records                                       | Public Works           |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXLI.     | Voter check-list-marked copy kept by town pursuant to***          | Town Clerk             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | 7 years                              |
| CXLII.    | Voter registration: SEE RSA                                       | Town Clerk             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | ***SEE RSA***                        |
| CXLIII.   | Vouchers and treasurers receipts                                  | Finance                |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | until audited plus one year          |
| CXLIV.    | Warrants-land use change and book or list                         | Tax Office             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXLV.     | Warrants-land use change and book or list                         | Tax Office             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXLVI.    | Warrants-property tax and lists                                   | Tax Office             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXLVII.   | Warrants-Resident Tax and book or list                            | Town Clerk             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXLVIII.  | Warrants-Town Meeting   | Finance                |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CXLIX.    | Warrants-Treasurer  | Tax Office             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CL.       | Warrants-Utility and Betterment tax                               | Finance                |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CL.       | Warrants-yield tax and book or list                               | Tax Office             |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CL.       | Welfare department vouchers                                       | Finance                |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CL.       | Work program files  | Finance                |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLIII.    | Writs   | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLIV.     | ZBA applications, decisions&permits-unsuccessful                  | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLV.      | Intent to excavate  | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLV.      | Election Return forms, all elections                              | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLV.      | Affidavits of religious exemption                                 | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLV.      | Affidavits of religious exemption                                 | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLV.      | Affidavits of religious exemption                                 | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLV.      | Affidavits of religious exemption                                 | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
| CLV.      | Affidavits of religious exemption                                 | Assessing              |                |                  |                     |                       |                         |                 |         |             |        |              |                      |            |            |                         |                        |          |            |             | permanently                          |
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- 6.5 Cellular Phones in the Workplace.** The purpose of this policy is to establish guidelines and administrative procedures for employees who have been identified as needing cellular phones (both Town provided and reimbursed (via allowances) personal phones) during working hours and for other times as needed for the health, safety, welfare, or operational efficiency of the Town. *See below for policy details.*

### **CELLULAR PHONES IN THE WORKPLACE**

#### **Section 1: Purpose**

The purpose of this policy is to establish guidelines and administrative procedures for employees who have been identified as needing cellular phones (both Town provided and reimbursed (via allowances) personal phones) during working hours and for other times as needed for the health, safety, welfare, or operational efficiency of the Town.

#### **Section 2: Policy**

It is the policy of the Town that if an employee's job duties require them to be readily accessible for frequent contact or critical contact with the Town staff or public, and the accessibility extends to time away from work or involves on-call responsibilities, then the eligible employee may have a choice to either use a Town-issued cellular phone, or provide their own cellular phone for which they will be compensated for business use pursuant to this Policy. The Town shall have the discretion to determine who is eligible as well as the service plan and features that will be provided, required, or otherwise reimbursed via allowances.

#### **Section 3: Eligibility**

Employees whose job duties include the frequent need for a cellular phone may be provided a town issued cellular phone or, in lieu thereof, use their own personal cellular phone and receive a reimbursement allowance for business-related costs. Department heads may identify employees who hold positions that include the need for a cellular phone. The Town Administrator shall have final approval on all such determinations. Generally, an employee is eligible for a town issued cellular phone or a reimbursement allowance for using a personal cellular phone if at least one (1) of the following criteria are met:

- 1) The job function of the employee requires considerable time outside of his/her assigned office or work area and it is important to the Town that she/he is accessible during those times; or
- 2) The job function of the employee requires him/her to be accessible outside of scheduled or normal working hours where time sensitive decisions/ notifications are required.

If an employee is eligible for a town issued cellular phone or a reimbursement allowance for a personal cellular phone based on satisfaction of at least one of the above criteria, then if the employee also needs data access for health, safety, welfare or operational

efficiency concerns, their town issued cellular phone or reimbursement allowance shall provide data access or provide for a data plan.

#### **Section 4: Limitations on Town Provided Cellular Phones**

- A. Personal Use: Occasional brief personal use is allowable; however, employees should always use their own personal cellular phones for personal use, if possible.
- B. Text Messaging: Shall be limited whenever possible, unless the cellular phone has a service plan that provides for unlimited messaging or a messaging allowance and in either case, is approved for such use by the employee's department head.
- C. Internet Access: Employees should use discretion when using their cellular phone to not access websites that would be in violation of the Town's Computer Use Policy found in the Personnel Plan. D. Directory Assistance: Employees should avoid using cellular directory assistance so as to avoid additional charges.
- D. Reimbursement to the Town for Personal Use: If an employee's personal use of the Town's cellular phone results in an unreasonable charge to the Town, the user will be responsible for reimbursing the Town. This includes charges for text messaging, long distance and/or roaming charges, overage charges, multi-media charges, and charges for directory assistance.
- E. Data Downloads: Employees should attempt to download data in wi-fi networks so as to minimize costs.
- F. Any cellular phone that has data capabilities must be secured based on current security standards including password protection and encryption. If a cellular phone with data capabilities is stolen or missing, it must be reported to the employee's supervisor, the service provider, and to the Administration or IT Contactor as soon as possible.
- G. Misuse: Use of the cellular phone in any manner contrary to local, state, or federal laws will constitute misuse, and may result in disciplinary action up to and including immediate termination.
- H. No expectation of privacy: Town issued cellular phones shall remain the sole property of the Town and shall be subject to inspection or monitoring at any time. Employees who are issued town cellular phones must understand that there is no expectation of privacy when using such phones. The Town has the right to review all records related to Town issued cellular phones, including but not limited to phone logs, text messages, and internet usage logs. Users should further be aware that such records may be subject to discovery under RSA Chapter 91-A (aka, the "Right to Know" law).
- I. Upon resignation or termination of employment, or at any time upon request, the employee will produce the device for return and inspection. Employees unable

to present the device in good working condition will be expected to bear the cost of a replacement.

### **Section 5: Reimbursement Allowances For Personal Cellular Phones**

- A. Allowance Amount: The amount shall be \$11.54 per week for cellular phones utilizing an unlimited data plan, e-mail, texting and internet access features. No further reimbursement for cellular phones is available to employees who receive an allowance.
- B. The allowance is neither permanent nor guaranteed. The Town reserves the right to remove a participant from this plan or cancel the allowance for business reasons.
- C. To receive the allowance, a "Personal Action Form" must be completed (see Appendix A).
- D. Allowance Payment: The approved cellular phone reimbursement allowance will be paid to the employee each week in the employee's paycheck.
- E. The employee is responsible for purchasing the cellular phone and establishing and maintaining a service contract with the cellular phone service provider of his/her choice. The cellular phone contract shall be in the name of the employee, who shall be solely responsible for all payments to the service provider. If the employee terminates the cellular phone contract at any point, s/he must notify his/her supervisor within five (5) business days.
- F. Because the cellular phone is owned personally by the employee, the reimbursement allowance is not considered taxable income and the employee may use the cellular phone for both business and personal purposes, as needed. The employee may, at his or her own expense, add extra services or equipment features, as desired. If there are problems with service, the employee is expected to work directly with the service provider for resolution.

### **Section 6: Limitations on Personal Cellular Phones**

- A. For a personal cellular phone approved for a reimbursement allowance under this policy, support from the Town's IT Contactor is limited to connecting the cellular phone to Town-provided services, such as e-mail, calendar, and contacts.
- B. The Town does not accept any liability for claims, charges or disputes between the service provider and the employee. Use of the cellular phone in any manner contrary to local, state, or federal laws will constitute misuse, and may result in disciplinary action up to and including immediate termination if misused in furtherance of Town business, and then, depending on the nature of the misuse.
- C. Any cellular phone that has data capabilities must be secured based on current security standards including password protection and encryption. If a cellular phone with data capabilities is stolen or missing, it must be reported to the employee's supervisor, the service provider, and to the IT Director as soon as possible.

- D. Employees are expected to delete all Town data from the cellular phone when their employment with the Town is severed, except when legally required to maintain that data (e.g., litigation).
- E. Note: Unlike Town provided cellular phones, users of personal cellular phones have an expectation of privacy and accordingly, if the Town desires to review the employee's cellular phone records, it will first obtain a search warrant or subpoena the relevant records pursuant to RSA Chapter 91-A (aka, the "Right to Know" law).

### **Section 7: Employee Responsibilities**

- A. Excessive use of cellular phones during the work day for personal use can interfere with employee productivity and be distracting to others. During paid work time, employees are expected to exercise the same discretion in using cellular phones as is expected for the use of any town telephone or computer. Cellular phones may not be used at any work site where the operation of the phone would create an unreasonable distraction to the public or other employees.
- B. Employees are expected to make personal communications on non-work time, when possible. However, it is understood that occasional personal communications of short duration may be accomplished without disrupting others and without having an adverse effect on one's job performance. Personal calls, incoming and outgoing, must be kept to a minimum and must be incidental to business use. Employees should use good judgment when making personal communications and should recognize that the Town incurs costs for each minute of air time on Town issued phones. Abuse of personal communications privileges may subject the employee to discipline.
- C. In order to ensure a productive work day, the following uses of any cellular phone are prohibited during working hours:
  - 1) Accessing the internet for non-work related purposes;
  - 2) Playing games;
  - 3) Watching movies, television, sports, etc.; and
  - 4) Any activity that violates town policy.
- D. Employees in possession of Town issued cellular phones are expected to protect them from loss, damage, or theft.

### **Section 8: Safety in Using Cellular Phones**

- A. This section applies to all use of Town provided cellular phones, and to all use of personal cellular phones when used for Town business.
- B. If use of their cellular phone is unavoidable, employees shall use hands-free options, abiding by applicable state laws. During hands-free operation, employees are expected to keep the usage to a minimum, refrain from discussions of complicated or emotional issues, and keep their eyes on the road. Special care should be taken in situations where there is heavy traffic, inclement weather or where the employee is driving in an unfamiliar area. Under no

circumstances are employees allowed to place themselves at risk to fulfill business needs.

- C. With the exception of extraordinary circumstances, operators of authorized emergency vehicles are to comply with this Policy while driving.
- D. Engaging in text or email communications, or accessing the internet while driving is not allowable under any circumstance. Note: safely pull over to the side of the road before setting a destination and selecting a route for GPS-related applications.
- E. Employees who are charged with traffic violations resulting from the use of cellular phones while driving on duty may be subject to disciplinary action.
- F. Employees who are charged with traffic violations resulting from the use of their cellular phone while driving will be solely responsible for all liabilities that result from such actions.
- G. Violations of this Policy will be subject to discipline, up to and including dismissal.

#### **Section 9: Waivers**

The Town Administrator or Town Council may waive any portion of this policy for good cause shown.

#### **Section 10: Amendments**

This policy may from time to time be amended by the vote of Town Council at a regularly scheduled meeting.

#### **Section 11 Effective Date**

This policy shall be effective 08/24/16 as per vote of the Town Council.

**6.6 Social Media Policy.** This policy establishes guidelines for the Town of Hooksett's social media usage that includes: Defining the town's social media assets as limited public forums; creating basic expectations of conduct for the use of social media by town officials; establishing the process to designate "official" town social media; and codifying how official social media assets will be administered. ***See below for policy details.***

### **SOCIAL MEDIA POLICY**

Adopted by the Hooksett Town Council

James Sullivan, Chair 04/28/2021

Timothy Tsantoulis, Vice Chair 04/28/2021

Andre L. Garron, Town Administrator 04/28/2021

**Purpose:** The Town of Hooksett has established social media sites primarily in order to inform residents about Hooksett programs and events, to encourage dialogue between

residents about these programs and events, and to exchange information and knowledge between residents and municipal authorities about these programs and events. The town's official social media accounts or sites are not intended to be traditional public forums for the general exchange of ideas and viewpoints, but rather a limited public forum for discussion of specific programs and events. Courts have recognized that governmental entities, such as the Town of Hooksett, may create limited public forums for specific purposes and limit discussion on the forum to those specific purposes. The Town of Hooksett shall remove content and postings not consistent with the specific purpose of the social media accounts and these Guidelines.

**Summary:** New and emerging online platforms are fundamentally changing the way the world works, offering us new ways to collaborate and to engage with the public. The Town of Hooksett encourages the use of social media to further the outcomes of the Town and to assist us in our mission to better engage with our Community. The Town Administrator has an overriding interest and expectation in deciding who may "speak," and what is "spoken," on behalf of the Town of Hooksett to our respective residents. To ensure that communication through Town social media networks is consistent and in the best interest of the Town, this policy provides uniform guidelines for the use of social media.

**Scope:** Applies to all Town employees, volunteers, Town officers, and members of municipal boards, committees or commissions, when acting in their capacity as a member of such entities or as a representative of the Town, that create or contribute to blogs, wikis, social networks, virtual worlds, or any other kind of social media on behalf of or as a representative of the Town.

## **General Definitions**

**Social Media:** Online presences that enable users to create and share content or to participate in social networking. The Town of Hooksett considers any website, blog, or networked software application where publishing information to an audience is possible to fall under its definitions and policy controls related to social media.

**Social Media Network:** Specific collectives of online communications channels, websites, or applications dedicated to community-based input, interaction, content-sharing and/or collaboration.

**Social Media Account:** A specific, identifiable interface on a social media network that enables users to post information and interact with audiences using the same network via posts or other communications, contemporaneous or not.

**Public Forum:** A place that has a long-standing tradition of being used for, is historically associated with, or has been dedicated by government act to the free exercise of the right to speech and public debate and assembly.

**Limited Public Forum:** A public forum created by the government voluntarily for expressive activity that may be restricted as to subject matter or class of speaker.

## 1. General Details

- a. Wherever possible, the use of Social media by Town of Hooksett employees and elected or appointed officers will comply with all appropriate municipal policies, regulation, and forms of governance, including but not limited to:
  - i. This policy
  - ii. Town of Hooksett's Media Relations Policy
  - iii. Town Charter
  - iv. Administrative Code
  - v. Computer Use Policy
  - vi. Personnel Plan
- b. The Town of Hooksett's main websites (www.hooksett.org, www.hooksettfire.org, www.hooksettpolice.org) will be the Town's primary and predominant internet presence. All other officially recognized internet presences such as those represented by other websites, detached blogs, software-based social media networks, and through designated accounts as applicable, are considered purely supplementary, and will strive to not exceed the purposes delimited within this policy.
- c. When using personal or other third-party social media accounts, town employees and elected or appointed officers will strive to never represent personal opinion as officially representing the interests of the town.
- d. Official social media accounts for individual departments, boards, commissions or committees may be created with approval of both the relevant administrating department head (where applicable) and the Town Administrator according to the process described in the **Administrative Procedures** section of this policy.
- e. Maintenance of approved social media accounts shall be the responsibility of the relevant administrating department head or their designees. Websites and social media accounts for individual departments or boards, commissions or committees that are not appropriately monitored or maintained shall be discontinued by order of the Town Administrator. The Town Administrator and the administering Department Heads shall hold an active password and/or administrator access to all applicable officially approved social media accounts in use.
- f. The use of social media networks shall serve the following purposes:
  - i. To provide information to the public;
  - ii. To increase the Town government's ability to broadcast its messages to the widest, most diverse possible audience;
  - iii. To disseminate time-sensitive information as quickly as possible and;

- iv. To funnel actionable municipal inquiries to appropriate municipal resources for possible solutions
- g. Quasi-judicial public bodies of the Town of Hooksett including, but not limited to, the Zoning Board of Adjustment and the Planning Board, shall not have official social media.

## 2. Administrative Procedures

- a. No social media network or account will be deemed official without express written authorization by the Town Administrator and the consent of an administrating Department Head. Approval for creation and utilization of the new social media networks, accounts, or presences will be considered upon submission of a written request to the Town Administrator that includes the following details:
  - i. Name of the applicable social media network or platform
  - ii. Name of any intended account names or other essential details through which content could be published
  - iii. Statement describing intended purpose of the new social media presence
  - iv. Brief plan on how content would be administered, including a content review plan and which employees would be performing day-to-day administration of the social media presence
  - v. Acknowledgement that administration of the social media will follow this policy and any other applicable town polices or procedures.
- b. All official social media shall have a clear statement of the purpose of the site and include a clear statement that “This social media [account or site] is not intended to be a traditional public forum for the general exchange of ideas and viewpoints, but rather a limited forum for [*insert the account or site's purpose*]. Courts have recognized that governmental entities, such as the Town of Hooksett, may create limited public forums for specific purposes and limit discussion on the forum to those specific purposes. The Town shall remove content not consistent with the specific purposes of its social media and these Guidelines.”
- c. The Town of Hooksett currently limits the use of official social media networks and accounts to the list located in **Appendix B**.

**Any social network not found in Appendix B should be considered unapproved and may not be used for official Town purposes without first obtaining written approval by the Town Administrator.**

- d. Overall administration of the Town of Hooksett social media networks shall be as follows:
  - i. The Administration Department will maintain a list of specific social media networks and accounts that are approved for official use. The

- most current listing will be published in Appendix B of this policy document.
- ii. The Town Administrator will maintain a second, non-public list of login and password information to access each account or network and a second list of town employees with current access to each account. Administering department heads will maintain a non-public list of login and password information for each account under their supervision. The Town Administrator must be informed of any desired changes to existing credentials or intended usage prior to implementation.
  - iii. Daily application of all regular administrative functions related to specific social official media accounts will be the responsibility of an appropriate department head and any of their designees.
  - iv. The Town Administrator must be able to immediately edit or remove content from all officially approved social media networks.
  - v. The Town Administrator retains the authority to remove pages or close accounts as necessary over violations of this policy or otherwise for the interests of the town.
- e. The town personnel authorized to utilize official social media accounts will also adhere to the following rules when publishing content:
- i. Posted content or other communications will be restricted to the purpose of the given social media account being utilized as originally authorized by the Town Administrator
  - ii. Posted content or other communications will not promote any third-party entity or individual for services/products, or otherwise encourage the public to patronize these entities or individuals; town personnel may still generally publicly thank an entity or individual for supporting the town
  - iii. In accordance with state law, no content posted or other communications will be designed to influence the vote of a voter on any question or office
- f. Wherever possible, content posted through Town of Hooksett social media networks should contain links directing users back to official town websites for more in-depth information, forms, documents or online services necessary to conduct business with the Town of Hooksett
- g. Users and visitors to the Town's social media networks shall be notified that the intended purpose of the network is to serve as a mechanism for receiving information from the Town and that it is a limited public forum. Users must also be notified that Town of Hooksett social media postings may be subject to removal if they are not related to the specific purpose of the social media account in question. The Town's social media networks shall also contain the disclaimer that "any comments or information linked or posted shall not be deemed information created, accepted, or obtained by, or on behalf of, the municipality under RSA 91-A:1-a."

**The General Test:** If a post's subject matter is not related to the purpose of the social media site or account, it is subject to removal.

**Examples of posts that may be subject to removal:**

- Comments, materials, or links not related to the specific purpose of the social media account or site in question.
  - Comments in (support of or opposition) to political campaigns or ballot measures
  - Profane language. The Town intends for all members of the public, including minors and others sensitive to such language, to access and use its social media. To that end, any containing such language will require increased scrutiny as to its ability to remain. A post containing profane language shall be subject to removal if the subject matter of the post is not related to the purpose of the social media account or site in question.
  - Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status, status with regard to public assistance, national origin, physical or mental disability, or sexual orientation shall be subject to removal if the subject matter of the post is not related to the purpose of the social media account or site.
  - Sexual content or links to sexual content. The Town intends for all members of the public, including minors and others sensitive to such content, to access and use its social media accounts and sites. Examples of sexual content are:
    1. Graphic descriptions or depictions of sexual activity;
    2. Graphic descriptions or depictions of sexual intercourse; and
    3. Graphic descriptions or depictions of nudity.
  - Solicitations of commerce. No advertisements for commercial services, products, or businesses shall be permitted on town social media.
  - Conduct or encouragement of illegal activity.
  - Information that compromises the safety or security of the public or public systems. Examples of information that compromises the safety or security of the public or public systems is:
    - i. Threats of violence against town officials and employees;
    - ii. Personal identifying information of town officials and employees; and
    - iii. Login information for town systems, such as usernames, passwords, and PIN numbers.
  - Content that violates an intellectual property right of any third party. The Town shall remove content infringing on the intellectual property rights of a third party upon receiving notice from said third party describing the alleged infringement and establishing the legal right of the third party to the alleged infringed material.
  - Any other content that violates local, state, or federal laws, ordinance, or regulations.
- h. The Town shall maintain records of its social media for a minimum of one year pursuant to NH RSA 33-A:3-a (XXV). The Department maintaining a given official

social media account or entity is responsible for responding completely and accurately to any public records request for public records on social media in accordance with town policy. Wherever possible, social media networks shall clearly indicate that any articles and any other content posted or submitted, by the municipality, for posting are subject to public disclosure.

- i. Posts shall only be removed from the Town's social media by the Department Head or their Town Administrator or his/her specific designee.
- j. The Administration Department will maintain a file containing all records related to the removal of social media posts.
- k. If a particular post is directed at a particular individual, that individual shall not have the authority to remove that post.
- l. The town's social media sites and accounts shall be reviewed for compliance with the Guidelines no less frequently than once a month, with more frequent review encouraged.
- m. The town shall remove any content or posts that violate this social media policy or any applicable law.
- n. Prior to the removal of any content or posts, the removing party shall create a removal record using the uniform cover sheet in **Appendix A**. The removal record shall always include:
  - i. A statement explaining why the content or post was removed, including which provision of the Guidelines was violated;
  - ii. Who removed the content or post;
  - iii. When the content or post was removed; and
  - iv. Any other information relevant to the removal.
- o. Any content or posts removed based on these guidelines **must be retained**, including the time and date of its creation and identity of the author when available.
- p. Any removed content shall be printed out in hard copy as it appears on the social media account before it is removed.
- q. All content related to social media removal shall be filed together in hardcopy with the Administration Department.
- r. If there is any doubt whether content or a post is removable, the Town Administrator or a so empowered administering Department head or designee should contact the Town's legal counsel prior to taking any action.

- s. Enforcement and discipline with regards to any of the provisions of this policy by town employees will follow the procedures contained in the town's Personnel Plan and Collective Bargaining agreements as applicable.
- t. Enforcement and discipline with regards to any of the provisions of this policy by elected or appointed officials will follow procedures contained in the Town Charter or applicable state law.

**6.7 Town Vehicles and Use of Personal Vehicles Policy.** The purpose of this policy is to set forth the guidelines for reimbursement or compensation for employees' use of personal vehicles; the guidelines under which Town vehicles will be authorized to Town Personnel; and the guidelines under which Town vehicles may be used. ***See below for policy details.***

### **TOWN VEHICLES AND USE OF PERSONAL VEHICLES POLICY**

#### **Section 1. Purpose**

The purpose of this policy is to set forth the guidelines for reimbursement or compensation for employees' use of personal vehicles; the guidelines under which Town vehicles will be authorized to Town Personnel; and the guidelines under which Town vehicles may be used.

#### **Section 2. Policy**

**2.1** In order to be eligible to drive a Town vehicle a driver must possess a valid New Hampshire driver's license and appropriate class for the vehicle being operated.

**2.2** Passengers in a Town vehicle are limited to persons being transported in connection with Town business (committee members, consultants, contractors, etc.) or those participating in Town programs (ride-alongs, observer programs etc.). This policy does not permit the transport of individuals to non-work related destinations or for non-work purposes. This included family members.

**2.3** Seatbelts shall be worn while operating or riding in Town vehicles. The driver of the vehicle shall be responsible for passenger adherence to this rule.

**2.4** Use of a Town vehicle for commuting purposes is allowable only with approval of the Town Administrator.

**2.5** All Town owned vehicles shall have affixed the words "Town of Hooksett" or a Town seal, other than unmarked police vehicles.

#### **Section 3. Expense Reimbursement**

**3.1** Whenever practical, departments shall pool Town vehicles to increase utilization of vehicles and promote flexibility of driver transportation. If an employee is not assigned a Town vehicle and is required to attend to Town business, they shall make arrangements with the Department of Public Works to sign out the "Pool Car". If the "Pool Car" is not available then an employee may use their personal vehicle as long as they have met the

eligibility requirements and have written verification the "Pool Car" is not available. Mileage reimbursement is a per mile rate set forth by the IRS. Mileage will not be paid to an employee to commute home and return to attend a meeting.

**3.2** Employees with the permission of their Department Head, or Department Heads with the Permission of the Town Administrator may be reimbursed for mileage when it is not practical to utilize the "Pool Car".

**3.3** An employee shall be reimbursed for reasonable, legitimate and documented parking and toll expenses incurred while conducting Town business. Employee Reimbursement Form, with receipts, must be submitted in order for an employee to be reimbursed for such expenses.

#### **Section 4. Retention of Municipally Owned Vehicles**

**4.1** When not being used on Town business, all Town vehicles shall be kept on Town property except as herein provided. Retention of a Town vehicle may be authorized by the Town Administration when the interests of the Town are best served by permitting the retention. "Retention" shall constitute the ongoing retention of a Town vehicle by a Town employee at his or her place of residence. A list of those authorized shall be provided by the Town Administration to the Finance Department.

**4.2** An employee is authorized to retain a Town vehicle if his or her positions require them to be on standby duty outside of the scheduled working hours and require immediate attention during that time frame.

**4.3** Personal travel outside the Town of Hooksett is prohibited, except for commuting to and from his or her place of residence.

#### **Section 5. Tax Liability**

**5.1** Tax liability for employee's authorized to use a Town vehicle for commuting shall be calculated based on IRS guidelines, and adjusted for in the employee's paycheck. The Finance Department will notify departments annually of requirements and changes.

### **SURPLUS MATERIAL POLICY**

#### **Section 1: Purpose**

The purpose of this policy is to provide a uniform and useful format for the disposition of surplus material owned by the Town of Hooksett. It is an objective of the Town to secure the greatest financial return, and the highest level of integrity such that the disposal processes are open and fair to all concerned.

From time to time, material that has lost value and serviceability to the Town should be removed at the least possible expense, in a timely manner.

Specialized Fire and Law Enforcement items are covered under this policy. Due to the specific use and safe disposal needs of these items, all items will be handled for disposal under the direct supervision of the Fire Chief or Police Chief.

## **Section 2: Definitions**

- A. Surplus Material – Any property, item, equipment or vehicle owned or held by the Town of Hooksett and used by Town Departments in completion of work, which retains value or usefulness after it is replaced or is no longer needed.
- B. Specialized Fire and Law Enforcement Items – Any property, item, equipment or vehicle that is utilized by the Fire or the Police Departments, which retains value or usefulness after it is replaced or is no longer needed. Items shall include but not be limited to: fire suppression vehicles, police firearms, weapons, two-way radios, radar and emergency warning lights & sirens, etc.
- C. Evidence held by the Police Department – Evidence is not covered by this policy, which is governed by Statute & Court rules.

## **Section 3: Procedures**

- A. Valuation Determination – The Department will determine the value of the item that is to be taken out of service after consultation with the Finance Department.
- B. Transfer of Surplus Between Departments – All Town Departments will have the first refusal option on surplus goods prior to disposal. Town Administration will periodically circulate a list with all available surplus materials listed and described. Interested departments will reply in writing to the Town Administration requesting the item(s).

## **Section 4: Disposal**

- A. Public Notification – The Administration Department will ensure that no material is sold without ample public notification and an open, equitable process.
- B. Notices –Seven-day notice shall be posted on the Town’s website; notice shall include materials and method of disposal.
  - a. Posting of notice in Town Buildings.
  - b. Town, State or County Auction with an advertised sale preview.
  - c. Newspaper advertisements are required for sealed bids or RFP.
- C. Methods of Disposal – The method shall be in accordance with approval by the Town Administrator:
  - a. By advertised sealed bid or RFP.
  - b. By State, County or Town Auction or Public Auction Sites, such as GovDeals.com.
  - c. By soliciting three Sealed Bids or RFP responses to vendors in our regions for specialized Fire and Law Enforcement items.

- d. By trade in, if the item has a higher value to use as a trade to reduce the purchase for like new equipment, vehicles, property, etc.
  - e. Scrap (see Section 5.).
- D. Accounting – The Department disposing of material by any method, except for Scraping, shall notify the Town Administrator. The following information must be provided:
- a. Item Description – include year, serial number, registration for vehicles, service hours on equipment, mileage on vehicles.
  - b. Original Cost – To the best of the department ability, provide the year of the purchase and original cost of purchase.
  - c. Suggested Method of Disposal – By auction, public sale, sealed bid or RFP.
  - d. Date of Availability – Date when the property will be available for disposal.
  - e. Department Sale/Purchase/Transfer – Indicate the department selling the item, the department purchasing the item and approximate amount to be charged as an expense. If the property is to be transferred, indicate which department the property will be transferred to.
  - f. Approximate Value – The department shall provide documentation as to the suggested value of the property.

### **Section 5: Scrap**

Material that remains after the above procedure can be classified as scrap. Scrap should be recycled, sold or donated to charity, if possible. Material that cannot be recycled, sold or donated to charity shall be given to the Recycling and Transfer Department for hauling away. Please use the Scrapping Materials Form to document how the material was disposed of. Completely unwanted items cannot be thrown away; they must be given to the Recycling and Transfer Department. The Recycling and Transfer Department will not accept any item(s) without an authorized Scrapping Materials Form.

### **Section 6: Conclusions & Exceptions**

The Town Administrator or Town Council may waive the requirements of this policy if the Town's interests are better served through other negotiations or processes.

## AMENDMENTS

| <u>Date</u>       | <u>Section(s) Amended</u>  |
|-------------------|--|
| January 1, 1995   | Section(s) 2 & 3 – Departments/Positions changes.  |
| June 26, 2002     | Section 2 – minor changes to correspond with department reorganization.<br>Section 3 – entire section replaced.<br>Section 4 – minor changes<br>Section 5 – minor changes to correspond with department reorganization.  |
| January 12, 2005  | Section 3 – minor changes to correspond with Department reorganization.  |
| April 13, 2005    | Section 5.4  |
| September 9, 2009 | Section 5.5.2 – Increased Town Administrator’s approval level to \$15,000.<br>Minor housekeeping changes.  |
| September 8, 2010 | Section 4.12 – Deleted “ <i>Appoint or remove police personnel as necessary, while make and enforce all necessary rules for the orderly running of the department.</i> ”<br>Section 4.15 – Added “...amending the district within 2 years of the census”.<br>Minor housekeeping items. |
| January 1, 2012   | Changes to eliminate the Building Department and create the Code Enforcement Division under Public Works Department.<br>Minor housekeeping items.  |
| February 13, 2013 | Section 3.6 Fire Department – addition of “Emergency Management” to first paragraph.<br>Section 4.5 Emergency Management Director – deletion of entire section.  |

## AMENDMENTS, Continued

| <u>Date</u>               | <u>Section(s) Amended</u>  |
|---------------------------|--|
| <b>June 26, 2013</b>      | Section 3.1 removed Human Resource Coordinator,<br>Section 3.3 added Code Enforcement, and section 3.7 removed Code Enforcement to correspond with Department reorganization.<br>Section 3.9 and section 4.10 removed Police Commission to correspond with the legislative abolishment of the commission.<br>Section 5.5.2 added contracts to correspond with Town Charter.<br>Minor housekeeping items. |
| <b>August 13, 2014</b>    | Section 5.5 to 5.6 reworded entire sections and increased department head approval level for purchases up to \$3,000.<br>Section 5.9 added new section Record Retention Policy with new exhibit A  |
| <b>September 24, 2014</b> | Section 5.10 added new section Investment Policy with new exhibit B<br>Section 5.11 added new section Fund Balance Policy with new exhibit C   |
| <b>May 27, 2015</b>       | Section 2 removed departments Community Development AND Recycling & Transfer<br>Section 3.3 removed Community Development Department<br>Section 3.7 added division Recycling & Transfer AND Community Development<br>Section 3.10 removed Recycling and Transfer Department  |
| <b>August 12, 2015</b>    | Section 4 – add: Record Retention Committee and renumber section for alphabetical listing.<br>Section 5 – add: Stipends paid to Boards, Commissions and Committees   |
| <b>August 24, 2016</b>    | Section 5.3.3 – updated to add policy on Cooperative Purchasing Program<br>Section 5.5 – clarified Budget Development<br>Section 5.6 – updated Investment Policy exhibit B policy details to clarify IV Delegation of Authority<br>Section 5.13 – new section to add policy on Cellular Phones in the Workplace  |

## AMENDMENTS, Continued

### Date

August 9, 2017

### Section(s) Amended

Section 5.7 Fund Balance Policy. Remove “In accordance with Governmental Accounting Standards Board (GASB)”.

- 1) Exhibit B Investment Policy Section II. Scope. Last paragraph last sentence “This investment policy does not apply to the Town of Hooksett’s Trust Funds, Capital Reserves or Library Funds.” The Library funds are held by the Library Trustees and not the Town Treasurer per RSA 202-A:23.

Exhibit C Fund Balance Policy Section 4. Deficit Fund Balance. Remove the entire section and replace with “The Town will follow RSA 32:11 Emergency expenditures and over expenditures for situations which may cause an over expenditure of the total appropriations in the Town’s General Fund.”

August 22, 2018

1. 2 – Departmental Organization – add “Community Development” “Economic and Community Development Director”
2. 3 – Departmental Functions (renumber appropriately)
  - a. Add “Community Development Department”
  - b. Remove “Community Development” from Public Works Department
3. 3.4 - Family Services – add “and Guidelines adopted by the Town Council”
4. 5.3.3 – Special Exceptions – add GSA Purchases (Town Council approved 01/10/18)
5. 5.8 – update “Stipends paid . . . shall be made ~~bi-annually quarterly in the second pay date of December and June. . .~~”
6. Add New Section 5.9 - Post-Issuance Tax Compliance Policy and Procedures for Tax-Exempt Obligations (Town Council Approved 5/9/18)

December 19, 2018

5.3.3 Added list of approved Cooperative Purchasing Programs: H-GACBuy Houston Galveston Area Council, Sourcewell (formerly NJPA) and US Communities

## AMENDMENTS, Continued

### Date

May 22, 2019

### Section(s) Amended

5.3.3 Updated list of approved Cooperative Purchasing Programs to add: MassBuys

August 28, 2019

- 5.10 added new policy “Capital Assets and Depreciation Policy” with new Exhibit G policy details
- Exhibit C – updated 2.2 **Restricted Fund Balance** ~~(the annual Town meeting),~~  
2.3 **Committed Fund Balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the Town’s highest level of decision making authority ~~(Town Council). Commitments may be changed or lifted only by the Annual Town Meeting Council taking the same formal action that imposed the constraint originally. The Town Council’s actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.~~ This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual obligations.

September 11, 2019

- Exhibit D – updated **SECTION V: REIMBURSEMENT ALLOWANCES FOR PERSONAL CELLULAR PHONES**  
A. Allowance Amount: The amount shall be ~~\$11.53~~ \$11.54 per week

January 22, 2020

- 5.11 added new policy “Cash Receipt Policy” with new Exhibit H policy details

September 9, 2020

- 5.3.6 added new section “Professional Services”

September 23, 2020

- Town Council reviewed Section 6.5 and Exhibit D “Cellular Phones in the Workplace” & voted to leave cell phone policy as it is (5-4 in favor).

## AMENDMENTS, Continued

### Date

### Section(s) Amended

April 28, 2021

- 6.6 added new policy “Social Media Policy” with new Exhibit I policy details

June 9, 2021

- 6.7 added new policy “Town Vehicles and Use of Personal Vehicles Policy” with new Exhibit J policy details

April 27, 2022

- Updated Exhibit F to change MassBuys to ComBuys and add Greater Boston Police Council Cooperative Purchasing Program

August 24, 2022

- Updated formatting of this document to include moving all Exhibits within the appropriate section.

February 22, 2023

- Town Council reviewed and added, in section 5, Delegation of Deposit Authority

May 24, 2023

- Town Council reviewed and added, in section 6, Surplus Material Policy

June 14, 2023

- Added the following wording in the Cash Receipts Policy under Section 2.2 at the end of the second paragraph:  
“by posting the transaction fee in a visible area.  
Employees shall minimize handling customer credit cards by having the customer swipe/insert the credit card. If there is an issue and the employee needs to handle the customer card:  
a. Make sure the customer gives permission.  
b. Never take the credit card out of the customer’s sight.  
c. Do not write or copy the card information.  
No credit card payments are allowed over the phone.”
- Added the words “or Deputy” and “or Deputy Tax Collector” to sections 2.8 and 2.9.

## **AMENDMENTS, Continued**

**June 28, 2023**

- Amendments to Administrative Financial Policies and Procedures to include increasing the \$3,000 threshold to \$5,000 and the \$15,000 threshold to \$20,000 and removing language that refers to three competitive bids.

## Appendix A

### Social Media Removal Record Cover Sheet

Why was this content or post removed? (circle applicable choices)

- a. Comments, materials, or links not related to the specific purpose of the social media site.
- b. Comments in support of or opposition to political campaigns or ballot measures.
- c. Profane language. The Town intends for all members of the public, including minors and others sensitive to such language, to access and use its social media sites. To that end, any containing such language will require increased scrutiny as to its ability to remain on the site. A post containing profane language shall be subject to removal if the subject matter of the post is not related to the purpose of the social media site.
- c. Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status, status with regard to public assistance, national origin, physical or mental disability, or sexual orientation shall be subject to removal if the subject matter of the post is not related to the purpose of the social media site.
- e. Sexual content or links to sexual content. The Town intends for all members of the public, including minors and others sensitive to such content, to access and use its social media sites.
- f. Solicitations of commerce.
- g. Conduct or encouragement of illegal activity.
- h. Information that compromises the safety or security of the public or public systems.
  - i. Threats of violence against Town officials and employees;
  - ii. Personal identifying information of Town officials and employees; and
  - iii. Login information for Town systems, such as usernames, passwords, and PIN numbers.
- i. Content that violates an intellectual property right of any third party.

Detailed Explanation of Incident and reasoning:

Removed by:

Date Removed:

Additional Information:

(Attach this sheet to a screen shot or print out of the deleted content).

## Appendix B

### Table of Approved Social Media (examples)

- **Facebook**

<https://www.facebook.com/HooksettCommunityDevelopment>

<https://www.facebook.com/Hooksett-Fire-Rescue-Department-188287394944931/>

<https://www.facebook.com/HooksettPD/>

- **Instagram**

Hooksettpd

- **Twitter**

<https://twitter.com/HooksettPD>

<https://twitter.com/HooksettFire>

<https://twitter.com/HooksettAdmin>