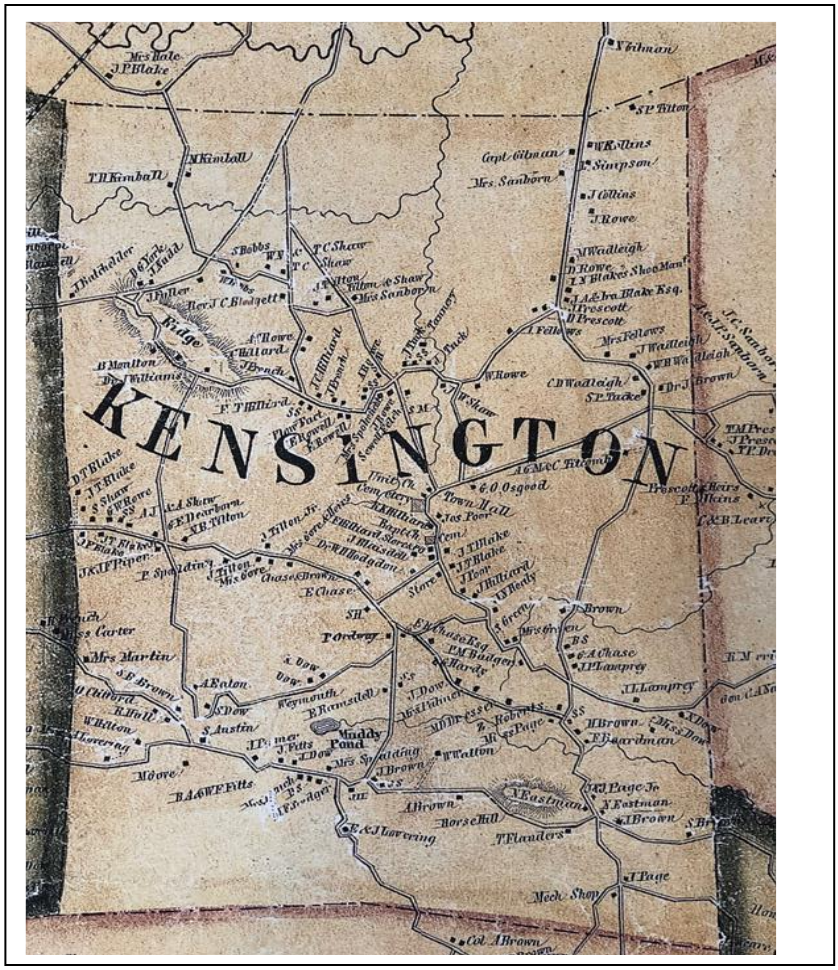
ANNUAL TOWN REPORT
2018



TOWN OF KENSINGTON, NH

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INCORPORATED 1737

2018 ANNUAL TOWN REPORT

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2018 ANNUAL TOWN REPORT

Dedications

Annual Report Dedication

To Chief Scott Sanders

The Town of Kensington dedicates its 2018 Annual Report to Scott Sanders, Kensington's chief of police since 2014. During his tenure, Chief Sanders helped to professionalize the police department, made changes to protect police officers and the community, and moved the department into its new offices. He has been an inspiring leader of his department and our community at large in exceptionally difficult times. We will miss his dedication, commitment, and leadership both in and outside the police department.

With immense gratitude, the Town of Kensington wishes Chief Sanders the very best for his new career, and thanks him for his years of dedication and service to the town. He will be greatly missed.

Annual Report Dedication
In Memory Of

Harold "Harry" Willard Bodwell Jr.
June 1, 1926 - May 20, 2018

Harry Bodwell moved to Kensington at the age of 2 when his parents purchased what became the Bodwell Dairy Farm on Stumpfield Road. By the age of 9, Harry was milking the herd with his Dad and assuming many other responsibilities that he would carry throughout his life.

On his 18th birthday Harry enlisted in the Navy, serving on the Destroyer Escort *USS Rudder* in the Pacific Theater during WWII. In 1946, following the war, Harry returned to the family farm in Kensington, eventually taking over from his parents, and then, 30 years later, passing the herd to his son Hal. Anyone who knew Harry, however, knows that he really never stopped working on the farm.

Harry grew up with a belief in hard work and service. His main focus was the farm itself, but he served our town as Selectman for 12 years, was one of the original volunteers for the Kensington Fire Department, and served on other town committees, including one to develop our very first town park. He also served many positions at the Kensington Congregational Church, including a 50 year stint as Moderator, many terms as Deacon, and even taught Sunday School.

Farming led Harry to a lifelong involvement with the land. He was a member of the Rockingham County Farm Bureau, served on the Rockingham County Soil Conservation Commission and as a delegate for the Eastern Cooperative Breeder's Association. Harry was instrumental in making it possible for the family land to remain available to meet the evolving needs of modern farming, growing food and wildlife preservation by participating in Southeast Land Trust (SELT).

Harry loved family gatherings, woodworking, jigsaw puzzles, reading historical non-fiction and novels, antique tractors, walking and enjoying nature. He also had a great sense of humor. He was once found by his granddaughter Elizabeth shingling his roof after injuring his leg. When she questioned him, he replied, "The doctor told me to keep it elevated." That was Harry.

We are grateful to Harry for setting such an outstanding example of service to his community. And we thank his family for sharing their wonderful memories of him with us.

Selectmen's Report

The Board of Selectmen is excited to present the 2018 Annual Report. Kensington was led by two boards of selectmen in 2018, the first from January through September 10 (Bob Wadleigh, Linda Blood, Norman DeBoisbriand), and the second (Mike Schwotzer, Ben Cole, Bob Long) beginning September 14.

Between January and September 2018, the Board of Selectmen undertook several major projects in addition to its normal duties. This included hiring a new full-time police officer, increasing police coverage for our residents, beginning negotiations on a new financial agreement supporting Sawyer Park, and responding to a shooting incident involving the Seabrook shooting range. They oversaw the installation of new audiovisual systems in the Town Hall and Grange Hall, making our public spaces more accessible. They negotiated a new recycling contract, responding to the collapse of the previous recycling contractor. The Board held a successful Town Festival, personally preparing food when volunteers were unavailable. They created a Charette committee, worked with the fire chief on a new pay scale system, and were responsible for supervising most of the revaluation process. The Board resigned on September 10, 2018. On behalf of the Town, the Board of Selectmen extends its sincere gratitude to Bob Wadleigh, Linda Blood, and Norman DeBoisbriand for their dedication and contributions during their many years of service to our community.

Mike Schwotzer and Ben Cole were appointed to the Board of Selectmen by NH Superior Court on September 14, held their first meeting on September 24, and appointed Bob Long selectman on October 8. In addition to its regular duties and responding to citizen concerns, the work of this new Board included finishing many of the projects started by the prior Board, including final negotiations on the Sawyer Park agreement, completion of the Employee Handbook, and passing the fire department pay scale. The Board also responded to several new issues, appointing a new treasurer, deputy treasurer, and two deputy town clerks, passing a step-based pay scale for town administrative assistants, negotiating a new contract for the fire chief after his expired in June, conducting personnel evaluations for the police chief, and for the first-time preparing evaluations of all department heads. The Board also developed and passed policies and procedures for the Board of Selectmen, and initiated several projects that were ongoing at the end of the year and likely to fall to a new Board to complete, including a review and overhaul of building and mechanical permit procedures, facilitating collaboration and cross-training across departments, and negotiating with Seabrook over its firing range.

With the help of heroic efforts by the police and fire chiefs, the Board successfully managed a looming budget deficit: even with $101,500 in unexpected grant income, the Town finished the year having spent 99.6% of its revenue. In part due to rising mandatory expenses (e.g. state retirement contributions, health insurance premiums, fuel prices), and partly due to insufficient budgeting, the appropriated funds for 2018 were insufficient to meet the needs of the Town, requiring a substantial increase to both default and proposed budgets for 2019.

The Board of Selectmen has recommended several important warrant articles this year, including a realistic budget and the new financial agreement for Sawyer Park. The Board feels that the park agreement, which has been painstakingly negotiated by two Boards over the course of more than a year, is an extremely

generous deal for the Town. The agreement will guarantee the future of Sawyer Park for the next thirty years at a fixed annual cost, representing significant short- and long-term cost savings. Indeed, the Town's total annual commitment under this deal is less than the cost of the annual mowing contract, alone.

2019 promises to be an exciting year! In addition to decisions on these important warrant articles, March will see the election of an entirely new Board of Selectmen. That Board will oversee a new police chief, continue negotiations with leadership in Seabrook about the Seabrook firing range, oversee the first year of a five-year road reconstruction plan, and manage the implementation of a new building/mechanical permit process. We are currently preparing an orientation to support the incoming Board, which will enjoy new opportunities, like the ability to video-record and/or live-stream its meetings, and the ability to take advantage of newly standardized processes, procedures, and employee/volunteer policies.

Our Board is proud to have led the Town during a difficult period. We are thankful for the hard work of our predecessors, and for the support and patience of our families and our neighbors. We are especially grateful for the dedication of our employees and volunteers who make the town function. Finally, we wish to echo our predecessors' plea in the 2017 Annual Report: please participate in your town! In his eulogy for his father Harry Bodwell (see in-memoriam page), Hal Bodwell read a sermon delivered by his father years before, in which he extolled his neighbors to share their talents for the glory of their community. Our community needs your talents, more perhaps than ever before. Attend meetings and ask questions, and consider running for office, joining the fire/rescue department, or volunteering on a town committee. Successful governance requires collective effort: only by sharing our talents, time, and energy can we make our community glorious, and its government effective, accountable, and just.

Thank you for the opportunity to serve the Town of Kensington.

Mike Schwotzer, Chairman

Ben Cole

Bob Long

Town Officials

BOARD OF SELECTMEN

Michael Schwotzer, Chair	Exp. 3/19
Benjamin Cole	Exp. 3/19
Robert Long	Exp. 3/19

TAX COLLECTOR

Carlene Wiggin	Exp. 3/19
Barbara Clark-Deputy	at will

BUILDING INSPECTOR

Norman R Giroux	Exp. 4/19

POLICE DEPARTMENT

Scott Sanders, Chief
Toni Capozzi-Gorski, Admin Asst.
Atty. William Hart
Scott Cain, Sergeant
Donald Frost, Officer
Sean Wlasuk, Officer
Christopher Maguire, Officer
Dennis Gorski, Officer
Chester Felch, Officer
Michael Sielicki, Officer
Juli Noyes, Animal Control Officer

BOARD OF HEALTH

Karl Singer, MD
Board of Selectmen
Police Chief

TOWN CLERK

Carol Beers-Witherell	Exp. 03/19
Sarah Wiggin, Deputy	Exp. 12/19

FIRE CHIEF AND FIRE WARDEN

Jonathan True	Fire Chief	Exp. 6/30/2019

ELECTRICAL INSPECTOR

Robert Fee Jr.	Exp. 10/18

PLANNING BOARD

Christopher Chetsas	Exp. 4/22
John Valvanis	Exp. 4/20
Glenn Ritter, ALT	Exp. 4/20
Jim Thompson	Exp. 4/21
Mary Smith	Exp. 4/21
Peter Merrill	Exp. 4/21
Michael Schwotzer	Selectmen's Rep. 3/19

DRIVEWAY APPROVAL DESIGNEE FOR PB

David Buxton	Exp. 4/19

HEALTH OFFICERS

Benjamin Cole
Michael Schwotzer, Deputy

ZONING BOARD OF ADJUSTMENT

John Andreasse	Exp. 4/22
Joan Skewes	Exp. 4/21
Janet Bunnell	Exp. 4/20
Mark Craig	Exp. 4/19
Bill Ford	Exp. 4/19

CONSERVATION COMMISSION

Sydnee Goddard, Chair	Exp. 4/19
Joan Skewes	Exp. 4/21
Robert Gustafson	Exp. 4/20
Pam Holland	Exp. 4/20

MODERATOR

Harold Bragg	Exp. 3/19

LIBRARY TRUSTEES

John Herney	Exp. 3/19
Heather Ritter	Exp. 3/20
Janet Seeger	Exp. 3/21

CEMETERY TRUSTEES

Carlton Rezendes	Exp. 3/20
Fred Bloomberg	Exp. 3/21
Richard Bates	Exp. 3/19

TREASURER

Sara Belisle	Exp. 3/19
John Andreasse- Deputy	Exp. 3/12/19

TOWN ENGINEER

Beal's Associates

SEPTIC INSPECTORS

Rockingham County Cons. District

SAWYER/KEN. TRUST TRUSTEES

Bruce Cilley	Exp. 03/18
Donna Carter	Exp. 03/19
Michael DelSesto	Exp. 10/19
Glenn Greenwood	Exp. 03/19
Heather Mercadante	Exp. 03/19

SUPERVISOR OF THE CHECKLIST

Donna Carter	Exp. 3/21
Susan Herney	Exp. 3/20
Mary Jane Solomon	Exp. 3/19

EMERGENCY MANAGEMENT

Jonathan True, Director

JOINT LOSS COMMITTEE

Dave Buxton, Susan Gilbert
Chief Jonathan True, Norman DeBoisbriand
Carl Rezendes, Chief Scott Sanders

HIGHWAY SAFETY

Board of Selectmen
School Board Chairman
Chief of Police

TRUSTEES OF TRUST FUNDS

Shawn Smith	Exp. 3/21
Holly McCann	Exp. 3/19
Jim Webber	Exp. 3/20

ROAD MANAGER

David Buxton

SOUTHEAST REGIONAL SOLID WASTE REP.

Alfred Felch & Alan Tuthill

ROCKINGHAM PLANNING COMM. REP.

Peter Merrill	Exp. 4/21

PART TIME SCRIBE

Chelsea Lalime

TOWN AUDITORS

Vachon, Clukay and Co.

BOUNDARY WALKER

Vacant

GRANGE HALL COMMITTEE

Carlton Rezendes	Exp. 3/21
Carol Beers-Witherell	Exp. 3/19
Holly McCann	Exp. 3/20

RECREATION COMMITTEE

Elaine Bodwell	Exp. 4/20
Donna Carter	Exp. 4/19
Lili Spinosa	Exp. 4/21

TRAIL COMMITTEE

Joseph Hickey	Exp. 4/20

WELFARE DIRECTOR

Kathleen T Felch	Non-Exp.

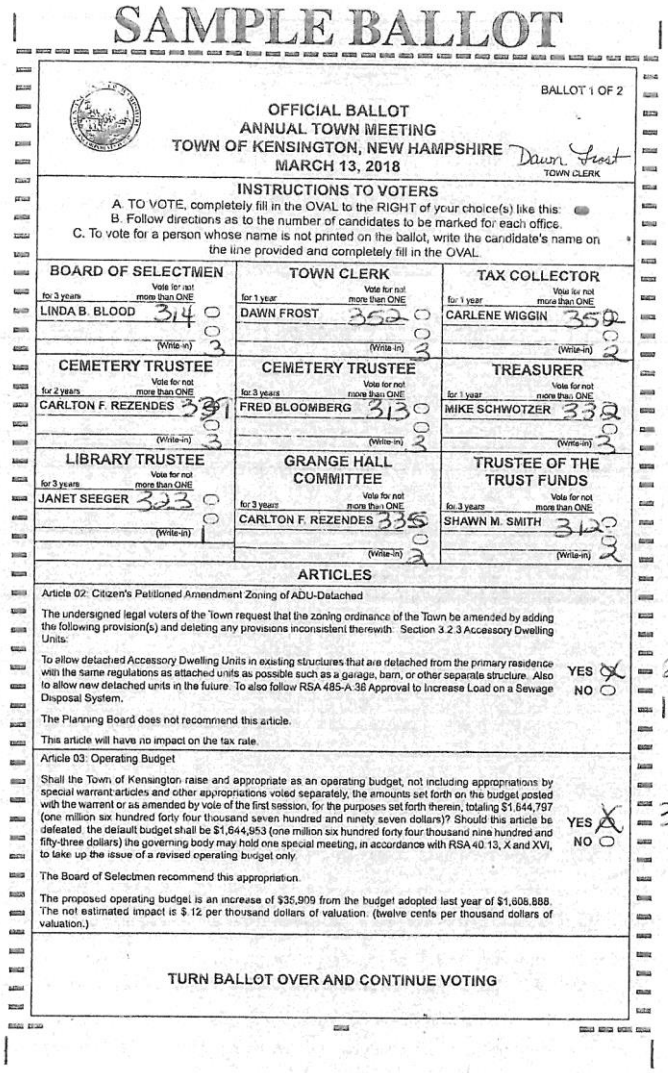
DEPARTMENT MEETINGS

Selectmen	Meet the 1st and 3rd Mondays, monthly, at the Kensington Town Hall at 6:30pm
Planning Board	Meet the 3rd Tuesday, monthly, at the Kensington Town Hall, 7:00pm
Zoning Board of Adjustment	Meet the 1st Tuesday, monthly if needed, at the Kensington Town Hall, 7:30pm This board only meets for official business
Conservation Commission	Meet the 2nd Tuesday, monthly, at the Kensington Town Hall, 7:30pm
Kensington Parks and Social Committee/Rec.	Meet the 2nd Wednesday, monthly, at the Kensington Town Hall, 7:00pm
Sawyer/Kensington Trust	Meet the 3rd Wednesday, monthly, at the Pinnacle Center, 199 South Road, 7:30pm
KES School Board	Meet the 2nd Wednesday, monthly, at the school, 6pm
Cooperative School Board	Meet the 3rd Monday, monthly, at the Exeter High School, Roy Morrisette Alumni Room, 7pm, subject to change.

Office Contact Information

KATHLEEN T. FELCH - OFFICE ADMIN. LINDA BUXTON- OFFICE STAFF	CARLENE WIGGIN TAX COLLECTOR	CAROL BEERS WITHERELL TOWN CLERK SARAH WIGGIN DEPUTY TOWN CLERK
Selectmen's Office Assessing Office Planning Board Zoning Board of Adjustment Permits-Building, Electrical, Burner Intent to Cut and Intent to Excavate General Town Information and various town permits Stickers Exemptions & Tax Credits Historical Barn Easements Welfare Hours Monday-Thursday 8:30-1:30pm	Collector of the Town's Taxes Various office duties Tax bill information Payoff amounts Timber and Gravel Tax Payments Liens General Town Information Stickers Hours: Mon, Wed & Thurs. 9:00am- 12:00 Wednesday Night 6:30-8:00pm	Vehicle Registrations Dog Licenses Vital Records Registering to Vote Filing for Office Absentee Ballots General Town Information Stickers Hours: Mon. 9am- 2pm Tues 9am-2pm 3:00-7:00pm Wed. 9am-2pm Thurs. 9am-2pm
Tel 603-772-5423x3 & 4 [Fax]603-772-6841 assessor@kensingtontown.com kensington@kensingtontown.com	**Tel** 603-772-5423x2 **Fax** 603-772-6841 taxcollector@kensingtontown.com	**Tel** 603-772-5423x1 **Fax** 603-772-6841 townclerk@kensingtontown.com deputytownclerk@kensingtontown.com

2018 Town Meeting Results



SAMPLE BALLOT

BALLOT 1 OF 2

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 13, 2018

Dawn Frost
TOWN CLERK

INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this:
B. Follow directions as to the number of candidates to be marked for each office.
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

BOARD OF SELECTMEN (for 3 years, Vote for not more than ONE)	TOWN CLERK (for 1 year, Vote for not more than ONE)	TAX COLLECTOR (for 1 year, Vote for not more than ONE)
LINDA B. BLOOD 314	DAWN FROST 352	CARLENE WIGGIN 352
(Write-in) 3	(Write-in) 3	(Write-in) 2

CEMETERY TRUSTEE (for 2 years, Vote for not more than ONE)	CEMETERY TRUSTEE (for 3 years, Vote for not more than ONE)	TREASURER (for 1 year, Vote for not more than ONE)
CARLTON F. REZENDES 331	FRED BLOOMBERG 313	MIKE SCHWOTZER 332
(Write-in) 3	(Write-in) 3	(Write-in) 3

LIBRARY TRUSTEE (for 3 years, Vote for not more than ONE)	GRANGE HALL COMMITTEE (for 3 years, Vote for not more than ONE)	TRUSTEE OF THE TRUST FUNDS (for 3 years, Vote for not more than ONE)
JANET SEEGER 323	CARLTON F. REZENDES 335	SHAWN M. SMITH 312
(Write-in) 1	(Write-in) 2	(Write-in) 2

ARTICLES

Article 02: Citizen's Petitioned Amendment Zoning of ADU-Detached

The undersigned legal voters of the Town request that the zoning ordinance of the Town be amended by adding the following provision(s) and deleting any provisions inconsistent therewith: Section 3.2.3 Accessory Dwelling Units:

To allow detached Accessory Dwelling Units in existing structures that are detached from the primary residence with the same regulations as attached units as possible such as a garage, barn, or other separate structure. Also to allow new detached units in the future. To also follow RSA 485-A:38 Approval to Increase Load on a Sewage Disposal System.

YES X 209
NO 169

The Planning Board does not recommend this article.

This article will have no impact on the tax rate.

Article 03: Operating Budget

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $1,644,797 (one million six hundred forty four thousand seven hundred and ninety seven dollars)? Should this article be defeated, the default budget shall be $1,644,953 (one million six hundred forty four thousand nine hundred and fifty-three dollars) the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

YES X 304
NO 77

The Board of Selectmen recommend this appropriation.

The proposed operating budget is an increase of $35,909 from the budget adopted last year of $1,608,888. The not estimated impact is $.12 per thousand dollars of valuation. (twelve cents per thousand dollars of valuation.)

TURN BALLOT OVER AND CONTINUE VOTING

SAMPLE BALLOT

ARTICLES CONTINUED

Article 04: Fire Pond Maintenance

To see if the Town will vote to raise and appropriate the sum of $25,000 (twenty-five thousand dollars) for fire pond and cisterns maintenance or replacement, where needed. The sum will be used to upgrade or replace fire ponds and cisterns that have fallen in disrepair. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2019. This has become a safety issue and is need to maintain adequate fire protection. This article is in addition to the operating budget article.

The Board of Selectmen recommend this appropriation.

The tax impact of this article will be an increase of $.08 per $1,000 valuation. (eight cents per thousand dollars of valuation.)

YES ☒ NO ☐ 322 57

Article 05: Lease Payment #6 for Fire Truck

To see if the Town will vote to raise and appropriate the sum of sixty thousand seven hundred forty dollars ($60,740) for the payment of the sixth yearly payment on a seven year lease/purchase agreement for a fire truck, approved by the voters in 2012. If this article is not approved, the fire truck will have to be returned.

The Board of Selectmen recommend this article.

The tax impact of this article will be $.19 per $1,000 valuation (nineteen cents per thousand dollars of valuation).

YES ☒ NO ☐ 326 51

Article 06: Road Reconstruction

To see if the Town will vote to raise and appropriate the sum of $200,000 (two hundred thousand dollars) for road reconstruction and other projects. This will be a non lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2019. This is in addition to the operating budget article.

The Board of Selectmen recommend this warrant article.

The tax impact of this article will be an increase of $.66 per $1,000 valuation. (sixty-six cents per thousand dollars of valuation)

YES ☒ NO ☐ 270 106

Article 07: Establish EMS Revolving Fund and appropriate from Fund Balance

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of funding and enhancing Emergency Medical Services (EMS) in Kensington, New Hampshire. All revenues received from ambulance billing shall be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the Town's general fund balance. The Town Treasurer shall have custody of all the monies in the fund and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend funds. Any single expenditure out of this Fund over $50,000 shall require a separate warrant article and a majority vote of the legislative body (vote). An annual budget shall be submitted by the Fire Chief and reviewed by the governing body and posted in the Annual Town Report.

Expenditures for the KENSINGTON EMS REVOLVING FUND shall be limited to the purchase, repair and/or maintenance of: EMS vehicle(s), EMS equipment, EMS supplies; payment of EMS certification training for members, payment of Advanced Life Support agreements and funds awarded from state and federal EMS grants.

If this article is approved, it will be effective April 1, 2018.

And further to raise and appropriate the sum of $155,000 (one hundred fifty-five thousand dollars) for deposit into this fund, which amount shall come from the undesignated fund balance (surplus) as of December 31, 2017. This amount is approximately the same as will be transferred into the general fund by the approval of Article 8 below. This appropriation shall only be valid if the voters approve Article 8.

The Board of Selectmen recommend this warrant article.

This article will have no impact on the tax rate.

YES ☒ NO ☐ 318 57

Article 08: To Discontinue Ambulance Fund

To see if the Town will vote to discontinue the Kensington Ambulance Special Revenue Fund created in 2004; if approved the amount in that fund, including interest to the date of closing, will be transferred into the General Fund. This article shall only take effect if the voters approve Article 7.

The Board of Selectmen recommends this warrant article

This article will have no impact on the tax rate.

YES ☒ NO ☐ 317 57

GO TO NEXT BALLOT AND CONTINUE VOTING

SAMPLE BALLOT

BALLOT 2 OF 2

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF KENSINGTON, NEW HAMPSHIRE
MARCH 13, 2018

Dawn Frost
TOWN CLERK

ARTICLES CONTINUED

Article 09: Citizen's Petition to Establish Heritage Commission

To see if the town will vote to establish a Heritage Commission in accordance with the provisions of RSA 673 and RSA 674, and authorize the Board of Selectmen to appoint three or five or seven citizens as members of the Heritage Commission pursuant to the provisions of RSA 673:4-a and RSA 673:5, and to appoint up to five additional citizens as alternate members, or take any other action relating thereto.

The Board of Selectmen do not recommend this article.

This article will have no impact on the tax rate.

YES ○ 147
NO ☒ 211

Article 10: Citizen's Petition to Establish Heritage Fund

Shall the Town vote to establish a Heritage Fund in accordance with the provisions of N.H. RSA 674:44-d

The Board of Selectmen do not recommend this article.

YES ○ 139
NO ☒ 234

Article 11: Citizen's Petition to Rescind SB2

Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the town of Kensington on 11 March 1997, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballots is required by state law and return to the Town Meeting form of government?

A 3/5 majority of those voting on the question shall be required to rescind the provisions of the subdivision, except in the case of repeal by charter enactment under RSA 49-D. Only votes in the affirmative or negative shall be included in the calculations of the 3/5 majority.

The Board of Selectmen recommend this article, voice vote 2-1.

This article will have no impact on the tax rate.

YES ○ 154
NO ☒ 223

Article 12: Citizen's Petition to appropriate money to Rockingham Community Action

To request the Town raise and appropriate the sum of $1500.00 to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self-sufficiency.

The Board of Selectmen recommend this article.

The tax impact of this article will be an increase of $.004 per $1,000 valuation. (four tenths of a cent per thousand dollars of valuation)

YES ☒ 330
NO ○ 55

Article 13: Citizen's Petition to appropriate money to Richie McFarland Program

We, the residents of the Town of Kensington, petition to raise and appropriate the sum of Two Thousand One Hundred Dollars ($2,100.00) for the Richie McFarland Children's Center's (RMCC) early intervention program that serves children from birth to three years of age with developmental delays or disabilities, and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Kensington residents. RMCC bases the request on the three hundred dollars ($300.00) per child served which is less than five percent (5%) of the actual annual cost for the weekly home-based therapies. This past year RMCC served seven (7) children.

The Board of Selectmen recommend this article.

The tax impact of this article will be an increase of $.007 per $1,000 valuation. (seven tenths of a cent per thousand dollars of valuation)

YES ☒ 334
NO ○ 52

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

2019 Deliberative Session Minutes

Kensington Town Deliberative Session
February 6, 2019 – 6:30pm
Kensington Elementary School Multi-Purpose Room

In attendance: Selectman Mike Schwotzer, Selectman Ben Cole, Selectman Bob Long, approximately 80 residents

At 6:30pm, Town Moderator Harold Bragg opened the meeting. He explained that the Town Deliberative Session will deal with 20 warrant articles, and the Deliberative Session is the first of a two-part town meeting process.

Article 1: Election of Town Officials - n/a for warrant article discussion

Article 2: Planning Board Article - cannot be changed during the Deliberative Session. Will go to the ballot as presented.

Article 3: Planning Board Article - cannot be changed during the Deliberative Session. Will go to the ballot as presented.

Harold introduced the current Board of Selectman as Mike Schwotzer, Chair; Ben Cole, Member; and Bob Long, Member; and explained that this Board has led the community for the past 6 months.

Mike requested that the three department heads, Kensington Fire Chief Jon True, Police Chief Scott Sanders, and Road Manager David Buxton, who are not residents/registered voters of Kensington be able to speak during the Session. No one disallowed this to occur.

Article 4: Operating Budget

Copies of the budget were available for the public at the Deliberative Session. Mike summarized the budget for everyone in attendance. In 2018, the budget was over spent, but because the town was awarded grants, 99.6% of total town money was spent, including grants.

Resident Jennifer Leonard of 39 Osgood Rd asked if the grant money that was awarded to the town is awarded every year. Mike explained that no, it is not necessarily guaranteed, but the town, especially the Fire Department has been very active in applying for grants and the town will try to raise as much money as possible through grants.

Resident Fred Feldman of 20 Rose Petal Lane asked a question regarding projected revenues for the year and if the BOS anticipate a decrease in revenue. Mike explained that the revenue side was not worked, however typically revenue estimates are kept down.

Assessing Office Clerk Kathy Felch added that the motor vehicle revenues are not estimated to last year's actual because the cost between new cars and renewals vary based on age and can be difficult to estimate.

At 6:46pm, Mike Schwotzer made a motion to restrict reconsideration of Article 4. Ben Cole seconded. Vote is in the affirmative. Article 4 will appear on the Ballot as presented.

Article 5: Adopt Park Agreement

There have been several public hearings and information sessions to date regarding this Agreement.

Resident Fred Feldman of 20 Rose Petal Lane asked how there would be no tax impact but the town will provide $30,000 annually. Mike explained it is included in the Operating Budget. Article 5 will appear on the Ballot as presented.

Article 6: Election of Town Representatives to Sawyer Kensington Trust

The Draft Agreement calls for the trustee representatives for the town to be elected by the people versus appointed.

Bob Long proposed an amendment to the Moderator. The proposed amendment is as follows:

"To see if the Town will create three elected trustee positions ("Trustee positions") to represent the Town on the Sawyer/Kensington Trust. Initial Trustee positions shall be for one, two, and three years, respectively, so that only one Trustee position is generally subject to reelection in any year. Thereafter, Trustees, upon being elected by the Town legislative body, shall serve three-year terms. The election of the initial Trustee positions shall occur at the next Town meeting in 2020 and, upon expiration of a Trustee's term, elections for a Trustee position shall occur at Town meetings thereafter. These elected trustees will replace the Town-appointed trustees serving on the Sawyer/Kensington Trust. In the event of a vacancy of a Trustee position or in the event that a Trustee position is not filled by election at a Town meeting, the Selectmen shall appoint an individual, within 45 days of the date of the position's vacancy or the position's failure to be filled, to serve until the next Town meeting."

Bob Long motioned to accept the amendment, Ben Cole seconded. There are no questions from the public. The vote passes by an overwhelming majority. Article 6 will appear on the Ballot as amended.

Article 7: Fire Pond Maintenance

KFD Chief Jon True explained this article to the public. There were no questions. Article 7 will move to Ballot as presented.

Article 8: Final Lease Payment for Fire Truck

KFD Chief Jon True explained this article to the public.

Resident Russell Perry of 73 Amesbury Rd asked for a summary of existing equipment. Chief True gave a summary of the ages and conditions of existing fire department emergency vehicles. Article 8 will move to Ballot as presented.

Article 9: Road Reconstruction

Ben said this is the usual road reconstruction article, however the language has been slightly changed to specify that the money can only be spent on the roads.

Resident Fred Feldman of 20 Rose Petal Lane asked about road reconstruction money spending from previous years. Road Manager David Buxton gave a brief explanation and assured the public that all funds are being used only for the purpose of road maintenance. Article 9 will move to Ballot as presented.

Article 10: Tax Collector Salary Increase

Ben gave a summary of the article.

Resident Jen Kirby Macek of 8 Hidden Pasture Rd asked why this a warrant article. Ben said if a salary is set by warrant article, any changes need to be made by warrant article. Article 10 will move to Ballot as presented.

Article 11: Town Clerk Salary Increase

Ben gave a summary of the article. No questions from the public. Article 11 will move to Ballot as presented.

Article 12: Make Deputy Town Clerk-Town Office clerk/dual position

Ben gave a summary of the article.

Resident Dawn Frost of 129 South Rd stated that she does not understand the logic behind using the Deputy Town Clerk as a dual position. She read from *New Hampshire Town and City 2016* and stated that she feels if this article were to pass, there would be issues created for the town. She asked who would oversee the deputy. Ben responded that he worked it out that the deputy would spend a Friday working for the Assessor's Office and Monday through Thursday working in the Town Clerk's office. Dawn asked what if the deputy were to become the town clerk, would that be legal? Ben said yes it would be legal for the town clerk to be a full-time employee of the town but it would likely need to be revisited. Dawn stated that she spoke with the Secretary of State office, and they felt that it this could create issues.

Resident Jen Kirby Macek of 8 Hidden Pasture Rd asked isn't this an administrative assistant job and why is there not administrative assistants anymore? Ben replied that it is, and the town does have an administrative assistant but that person has been working more hours than has been logged. There is too much work at this point for that one administrative assistant. The town previously had a town administrator, but that position was not renewed by warrant article and those responsibilities have been passed to others. Article 12 will move to Ballot as presented.

Article 13: Add to Revaluation Capital Reserve Fund

Mike summarized the article and explained that this is a solution to Avitar no longer offers a flat rate. Article 13 will move to Ballot as presented.

Article 14: Adopt All Veteran's Tax Credit

There was no discussion on this article. Article 14 will move to Ballot as presented.

Article 15: To Discontinue Ambulance Fund

Mike gave a summary of the article. There was no further discussion or questions on this article. Article 15 will move to Ballot as presented.

Article 16: Authority to Establish or Amend Fees per RSA 41:9-a

Ben gave a summary of the article. There was no further discussion or questions on this article. Article 16 will move to Ballot as presented.

Article 17: Amendment to Noise Ordinance-Selectmen's Ordinance

Ben gave a summary of the article.

Resident Russell Perry of 73 Amesbury Rd asked for clarification on if target shooting explosive devices is or is not covered and what the penalty is if an officer deemed too noisy. Ben clarified that this article is not to address target shooting. Ben said the ordinance does not define the penalty. Chief Sanders said the warrant article would not establish a monetary fine. Mr. Perry asked what the deterrent is if there is no penalty for a violation. Chief Sanders said all of the ordinances, except for noise, have penalties and this would be the place to make an amendment. Chief Sanders provided examples of penalties for other ordinances.

Resident Lisa Perreault of 7 West School Rd asked who would be responsible for the penalty, the property owner or person setting off the explosive devices. Ben Cole presented the following amendment to the 5th paragraph to read as follows:

"Upon involvement of the Kensington Police Department, the responding police officer will have reserved the right to use (his or her) discretion and define the word unreasonable. Upon (his or her) assessment, a verbal and or written warning may be issued to remedy the complaint. Failure to comply with the police officers' reasonable alternatives will constitute a violation, *punishable by a penalty of not less than $100 and not more than $500 per occurrence.*" Bob Long seconded. Vote passes by an overwhelming majority.

Resident Taylor Florence of 3 Palmer Drive asked how can it be progressive so that it is reasonable based on the number of occurrences. Chief Sanders said it is progressive and $500 is consistent with other ordinances.

Resident Dan Davis of 6 Oak Ridge Rd asked what the definition of an occurrence is. Chief Sanders said typically each time an officer responds would be considered an occurrence.

Resident Rhoda Feldman of 20 Rose Petal Lane suggested making the initial fine higher, however no additional amendment was made. Article 17 will move to Ballot as amended.

Article 18: Citizen's Petition to appropriate money to Rockingham Community Action

There was no discussion on this article. Article 18 will move to Ballot as presented.

Article 19: Citizen's Petition to appropriate money to Richie McFarland Children's Center

There was no discussion on this article. Article 19 will move to Ballot as presented.

Article 20: Citizen's Petition to Establish Heritage Commission

Resident Lynn Monroe of 5 Hobbs Rd explained what a Heritage Commission is and how it would run.

Resident Lisa Perreault of 7 West School Rd asked if there would be a tax impact in the years to come even though there is no tax impact this year. Lynn responded that it is possible there could be a there could be a vote on a budget in the future.

Resident Jane Bannister of 130 South Rd asked how would people on the commission be identified and selected. Lynn said they will have applications and already have people who are interested.

Resident Lorraine O'Keefe 64 Wild Pasture Rd, also President of the Historical Society told the public that she was assured a Heritage Commission would be a support to the Historical Society, not a replacement.

Lynn Monroe presented an amendment, an editorial change from 2018 to 2019. Bob Long seconded. Vote passes by an overwhelming majority.

No additional business was brought forward and the meeting was dismissed at 7:47pm by Town Moderator Harold Bragg.

Respectfully submitted,

Chelsea Lalime

2019 Town Warrant

New Hampshire
Department of
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Kensington

The inhabitants of the Town of Kensington in the County of Rockingham in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the two phases of the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):
Date: February 6, 2019
Time: 6:30pm
Location: Kensington Elementary School Gym

Second Session of Annual Meeting (Official Ballot Voting)
Date: March 12, 2019
Time: 8:00am- 7:30pm
Location: Kensington Elementary School Gym
Details: To vote on all town affairs

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 1/28/2019, a true and attested copy of this document was posted at the place of meeting and at Kensington Town Hall and that an original was delivered to the Town Clerk.

Name	Position	Signature
Michael Schwotzer	Selectman, Chair	
Benjamin Cole	Selectman	
Robert Long	Selectman	

New Hampshire
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Article 01 **Elect Officials**

To choose all necessary Town Officials for the year ensuing

Article 02 **Zoning Article on Accessory Dwelling Units**

Are you in favor of amending the current Zoning Ordinance Section 3.2.3 Accessory Dwelling Units to incorporate the detached Accessory Dwelling Unit Petition Warrant Article 2, which was approved by voters at March 2018 town meeting?

The planning board is in favor of this article.

This article has no tax impact.

Article 03 **Zoning Article on Wetland Setbacks**

Are you in favor of amending Article VI Natural Resource Protection Regulations, Section 6.1.6 from the existing wording to the proposed as stated below.
Existing:
6.1.6.C No Structures of any kind shall be constructed within 100 feet of Hydric A soils with the exception of structures no greater than 400 square feet.

6.1.6.D No structure of any kind shall be constructed within 50 feet of Hydric B soils with the exception of structures no greater than 400 square feet.

Proposed:
6.1.6.C. No structure greater than 400 square feet shall be constructed within 100 feet of Hydric A soils. Structures of 400 square feet or less may be constructed within 25 feet of Hydric A soils.

6.1.6.D. No structure greater than 400 square feet shall be constructed within 50 feet of Hydric B soils. Structures of 400 square feet or less may be constructed within 25 feet of Hydric A soils.

The Planning Board recommends this article.

This article will have no impact on the tax rate.

Article 04 **Operating Budget**

Shall the Town of Kensington raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $1,788,415 (one million seven hundred eighty-eight thousand four hundred and fifteen dollars)? Should this article be defeated, the default budget shall be $1,751,150 (one million seven hundred fifty one thousand one hundred and fifty dollars) the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

The Board of Selectmen recommend the appropriation.

The proposed operating budget is an increase of $143,618 from the budget adopted last year of $1,644,797. The net estimated impact is $.371 per thousand dollars of valuation. (thirty-seven point one cents per thousand dollars of valuation.)

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Article 05 **Adopt Park Agreement**

To see if the Town of Kensington will vote to authorize the Town, through its Selectmen, to enter into a thirty (30) year agreement among the Kensington Leadership Center Trust ("KLCT"), the Sawyer/Kensington Trust ("Trust"), and the Town of Kensington ("Town") so that Sawyer Park continues to be managed and maintained for park and recreational purposes for the benefit of Town residents and the general public, and further to raise and appropriate the sum of $30,000 for the first year's payment to the Sawyer/Kensington Trust for that purpose. This agreement contains a nonappropriation clause.

The agreement provides that the Trust will manage and maintain Sawyer Park for park and recreational purposes for the benefit of Town residents and the general public, and KLCT will fund the internal operating costs of the Trust. KLCT will also hire a Park Manager to serve and assist the Trust in the maintenance and management of Sawyer Park. Additionally, the agreement provides that the Town will provide $30,000 annually to the Trust for the duration of the agreement. These funds will be raised through and included in the Town's annual operating budget. If the Town legislative body, through Town inhabitants qualified to vote in Town affairs, fails to pass appropriation of funds to be paid by the Town to the Trust as contemplated by the agreement, the agreement shall terminate. KLCT agrees to provide all remaining funds necessary to maintain Sawyer Park. All permit fees shall be remitted to the Trust. The agreement also provides that the Trust will consist of five (5) trustees; three (3) elected at Town Meetings and the other two (2) will be appointed by KLCT. Four (4) Trustees constitute a quorum and four votes are needed to take any action on behalf of the Trust. Upon approval of this warrant article, the Selectmen will enter into the proposed agreement amongst the parties.

The Board of Selectmen support this warrant article.

The tax impact of this article will be an increase of $0.00 per $1,000 valuation (zero cents per thousand dollars of valuation).

Article 06 **Election of Town Representatives to Sawyer Kensington Trust**

To see if the Town will create three elected trustee positions ("Trustee positions") to represent the Town on the Sawyer/Kensington Trust. Initial Trustee positions shall be for one, two, and three years, respectively, so that only one Trustee position is generally subject to reelection in any year. Thereafter, Trustees, upon being elected by the Town legislative body, shall serve three-year terms. The election of the initial Trustee positions shall occur at the next Town meeting in 2020 and, upon expiration of a Trustee's term, elections for a Trustee position shall occur at Town meetings thereafter. These elected trustees will replace the Town-appointed trustees serving on the Sawyer/Kensington Trust. In the event of a vacancy of a Trustee position or in the event that a Trustee position is not filled by election at a Town meeting, the Selectmen shall appoint an individual, within 45 days of the date of the position's vacancy or the position's failure to be filled, to serve until the next Town meeting. Following approval of this warrant article, the Selectmen shall, within 45 days of the date this warrant article is approved, appoint Trustees to serve on the Sawyer/Kensington Trust until the next Town meeting in 2020.

The board of selectmen recommend this article.

This article has no tax impact.

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Article 07 **Fire Pond Maintenance**

To see if the Town will vote to raise and appropriate the sum of $25,000 (twenty-five thousand dollars) for fire pond and cisterns maintenance or replacement, where needed. The sum will be used to upgrade or replace fire ponds and cisterns that have fallen in disrepair. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2020. This has become a safety issue and is needed to maintain adequate fire protection. This article is in addition to the operating budget article.

The Board of Selectmen recommend this appropriation.

The tax impact of this article will be an increase of $.065 per $1,000 valuation. (six point five cents per thousand dollars of valuation)

Article 08 **Final Lease Payment for Fire Truck**

To see if the Town will vote to raise and appropriate the sum of sixty thousand seven hundred forty dollars ($60,740) for the final payment of the seven-year lease/purchase agreement for a fire truck, approved by the voters in 2012 and to authorize the withdrawal of nineteen thousand dollars ($19,000) from the fire department equipment capital reserve fund with the rest to come from taxation. If this article is not approved, the fire truck will have to be returned.

The Board of Selectmen recommend this appropriation.

The tax impact of this article will be $0.108 per $1,000 valuation (ten point eight cents per thousand dollars of valuation).

Article 09 **Road Reconstruction**

To see if the Town of Kensington will vote to raise and appropriate the sum of $200,000 (two hundred thousand dollars) for road reconstruction and maintenance of town roads. This will be a non-lapsing appropriation as per RSA 32.7, VI and will not lapse until December 31, 2020. This is in addition to the operating budget article.

The Board of Selectmen recommend this warrant article.

The tax impact of this article will be an increase of $0.517 per $1,000 valuation. (fifty-one point seven cents per thousand dollars of valuation)

Article 10 **Tax Collector Salary Increase**

To see if the Town will vote to raise and appropriate the sum of $3,768.00 (three thousand seven hundred and sixty-eight dollars) to increase the Tax Collector's annual salary from $14,500 to $18,000 plus the applicable payroll taxes. This pay increase would be effective January 1, 2019. This article is in addition to the operating budget article.

The Board of Selectmen recommend this appropriation.

The tax impact of this article will be an increase of $0.01 per $1,000 valuation. (one cent per thousand dollars of valuation)

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Article 11 **Town Clerk Salary Increase**

To see if the Town will vote to raise and appropriate the sum of $3,230.00 (three thousand two hundred thirty dollars) to increase the Town Clerk's annual salary from $15,000 to $18,000 plus payroll taxes of $230.00. These increases would be effective January 1, 2019. This article is in addition to the operating budget article.

The Board of Selectmen recommend this appropriation.

The tax impact of this article will be an increase of $0.008 per $1,000 valuation. (0 point 8 cents per thousand dollars of valuation)

Article 12 **Make Deputy Town Clerk-Town Office clerk/dual position**

To see if the Town will vote to raise and appropriate the sum of $39,675 (thirty-nine thousand six hundred seventy-five dollars) to increase the Deputy Town Clerk's hours to full-time (36-40 hours per week), assign additional duties in the Assessing Clerk office, and pay an annual salary consistent with the Town's administrative assistant payscale, plus full-time benefits and applicable taxes.

The Board of Selectmen recommend this appropriation.

The tax impact of this article will be an increase of $0.108 per $1,000 valuation. (10 point 8 cents per thousand dollars of valuation)

Article 13 **Add to Revaluation Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of $6,300 (six thousand three hundred dollars) to be added to the Revaluation Capital Reserve Fund. This is the first of five years additions which will be used to pay the assessor's cost for the State of NH required revaluation due next in 2023. This is in addition to the operating budget article.

The Board of Selectmen recommend this warrant article.

The tax impact of this article will be an increase of $.016 per $1,000 valuation. (one point six cents per thousand dollars of valuation)

Article 14 **Adopt All Veteran's Credit**

Article 14: Expand Veterans' Tax Credit

Shall the Town of Kensington vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be $500.00 (five hundred dollars), the same amount as the standard or optional veterans' tax credit voted by the Town of Kensington under RSA 72:28.

The Board of Selectmen recommend this warrant article.

The tax impact of this article is not known.

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Article 15 **To Discontinue Ambulance Fund**

To see if the Town will rescind the provisions of RSA 31:95c that restricts 100% of the revenues from billable ambulance services to expenditures for the purpose of providing for the future replacement purchase of a new ambulance, associated equipment and maintenance of existing equipment. Such revenues and expenditures are accounted for in a special revenue fund known as the Kensington Ambulance Special Revenue Fund, separate from the General Fund.

If approved, the amount in that fund, including interest to the date of closing, will be transferred into the General Fund.

The Board of Selectmen recommend this warrant article.

This article will have no impact on the tax rate.

Article 16 **Authority to Establish or Amend Fees per RSA 41:9-**

To see if the Town will vote to allow the Board of Selectmen the authority to establish or amend fees (excluding building permit fees previously authorized by the 2014 town meeting) at any time without further vote of the town pursuant to RSA 41:9-a. Before establishing or amending a fee, there is a requirement for public notice and a public hearing. Once in place, the authorization remains until rescinded at a future town meeting.

The Board of Selectmen recommend this appropriation.

This Article has no tax impact.

Article 17 **Amendment to Noise Ordinance-Selectmen's Ordinance**

To see if the Town will vote to amend the Noise Ordinance to the following, by adding the second paragraph (marked in bold face for reference, only):
NOISE ORDINANCE
No person, group, firm or corporation shall, between the hours of 10:00 p.m. and 7:00 a.m., make or cause to make any noise that will create a public nuisance. Public works and public safety equipment required for effective delivery of public services shall be exempt from the provisions of this section.
The term "Unnecessary Noise" shall be defined for all practical purposes as such: Any unreasonable volume of sound, which may be heard in continuance from the immediate or surrounding area with no indication of relief.
Noise generated by recreational detonation of explosive devices shall be prohibited at all times. This is not intended to apply to target shooting, blasting or controlled demolition by licensed contractors or public works providers, or fireworks.
Upon involvement of the Kensington Police Department, the responding police officer will have reserved the right to use (his or her) discretion and define the word unreasonable. Upon (his or her) assessment, a verbal and or written warning may be issued to remedy the complaint. Failure to comply with the police officers' reasonable alternatives will constitute a violation.
Validity - If any section or part of a section or paragraph of this Article is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect any other section or sections, or part of a section or paragraph of this article.

The Board of Selectmen recommend this warrant article.

This article has no tax impact.

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Article 18 **Citizen's Petition to appropriate money to Rocking**

The undersigned voters of the Town of Kensington request you to insert in the warrant for the 2019 town meeting, the following article.
To request the Town raise and appropriate the sum of $1,500.00 to Rockingham Community Action for the purpose of providing financial assistance, budgeting education & support to Kensington residents in crisis to move them toward self sufficiency. Submitted by petition.

The Board of Selectmen recommend this appropriation.

The tax impact of this article will be an increase of $.004 per $1000 valuation. (cents per thousand dollars of valuation.)

Article 19 **Citizen's Petition to appropriate money to Richie**

We, the residents of the Town of Kensington, petition to raise and appropriate the sum of Two Thousand One Hundred Dollars ($2,100.00) for the Richie McFarland Children's Center's (RMCC) early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Kensington residents. RMCC bases the request on three hundred dollars ($300.00) per child served which is less than five percent (5%) of the annual cost for weekly home-based therapies. This past year RMCC served seven (7) children.

The Board of Selectmen recommend this appropriation.

The tax impact of this article will be an increase of $.005 per $1,000 valuation. (cents per thousand dollars of valuation)

Article 20 **Citizen's Petition to Establish Heritage Commission**

We, the undersigned legal voters of the Town of Kensington, New Hampshire, as provided by RSA 39:3, hereby petition the Selectmen of the Town of Kensington to include the following article in the Warrant for the 2018 Annual Town Meeting:
To see if the town will vote to establish a Heritage Commission in accordance with the provisions of RSA 673 and RSA 674, and authorize the Board of Selectmen to appoint three or five or seven citizens as members of the Heritage Commission pursuant to the provisions of RSA 673:4-a and RSA 673:5, and to appoint up to five additional citizens as alternate members, or take any other action relating thereto.

The board of selectmen recommend this warrant article.

This article will have no impact on the tax rate.

New Hampshire
Department of
Revenue Administration

2019
WARRANT

Given under our hands, January 21, 2019

We certify and attest that on or before January 21, 2019, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Country Brook Cafe, and delivered the original to the Town Clerk.

Printed Name	Position	Signature
Michael Schwotzer	Selectman,Chair	
Benjamin Cole	Selectman	
Robert Long	Selectman	

2019 Municipal Budget MS-636

New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Kensington

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: 1/23/2019

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
MICHAEL SCHWOTZER	SELECTMAN, CHAIR	
BENJAMIN COLE	SELECTMAN	
ROBERT LONG	SELECTMAN	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019 (Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		$0	$0	$0	$0
4130-4139	Executive	04	$14,406	$14,794	$18,414	$0
4140-4149	Election, Registration, and Vital Statistics	04	$29,438	$36,273	$30,860	$0
4150-4151	Financial Administration	04	$121,519	$123,210	$97,123	$0
4152	Revaluation of Property		$0	$0	$0	$0
4153	Legal Expense	04	$38,388	$20,000	$30,000	$0
4155-4159	Personnel Administration	04	$234,573	$217,454	$253,966	$0
4191-4193	Planning and Zoning	04	$13,037	$13,499	$15,122	$0
4194	General Government Buildings	04	$59,006	$28,001	$29,601	$0
4195	Cemeteries	04	$11,220	$13,050	$12,400	$0
4196	Insurance	04	$37,644	$37,644	$37,675	$0
4197	Advertising and Regional Association		$0	$0	$0	$0
4199	Other General Government	04	$26,766	$25,601	$27,501	$0
	General Government Subtotal		**$585,997**	**$529,526**	**$552,662**	**$0**
Public Safety						
4210-4214	Police	04	$413,142	$402,379	$477,161	$0
4215-4219	Ambulance		$0	$0	$0	$0
4220-4229	Fire	04	$168,791	$184,640	$120,752	$0
4240-4249	Building Inspection	04	$20,575	$12,500	$16,700	$0
4290-4298	Emergency Management	04	$2,639	$3,276	$10,662	$0
4299	Other (Including Communications)		$0	$0	$0	$0
	Public Safety Subtotal		**$605,147**	**$602,795**	**$625,275**	**$0**
Airport/Aviation Center						
4301-4309	Airport Operations		$0	$0	$0	$0
	Airport/Aviation Center Subtotal		**$0**	**$0**	**$0**	**$0**
Highways and Streets						
4311	Administration		$0	$0	$0	$0
4312	Highways and Streets	04	$614,785	$382,990	$186,340	$0
4313	Bridges		$0	$0	$0	$0
4316	Street Lighting	04	$1,696	$2,000	$2,000	$0
4319	Other		$0	$0	$0	$0
	Highways and Streets Subtotal		**$616,481**	**$384,990**	**$188,340**	**$0**
Sanitation						
4321	Administration	04	$1,648	$1,860	$1,860	$0
4323	Solid Waste Collection	04	$115,800	$115,800	$119,800	$0
4324	Solid Waste Disposal	04	$60,883	$56,440	$69,410	$0

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Proposed Budget

4325	Solid Waste Cleanup		$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal		$0	$0	$0	$0
4329	Other Sanitation		$0	$0	$0	$0
	Sanitation Subtotal		**$178,331**	**$174,100**	**$191,070**	**$0**
Water Distribution and Treatment						
4331	Administration		$0	$0	$0	$0
4332	Water Services		$0	$0	$0	$0
4335	Water Treatment		$0	$0	$0	$0
4338-4339	Water Conservation and Other		$0	$0	$0	$0
	Water Distribution and Treatment Subtotal		**$0**	**$0**	**$0**	**$0**
Electric						
4351-4352	Administration and Generation		$0	$0	$0	$0
4353	Purchase Costs		$0	$0	$0	$0
4354	Electric Equipment Maintenance		$0	$0	$0	$0
4359	Other Electric Costs		$0	$0	$0	$0
	Electric Subtotal		**$0**	**$0**	**$0**	**$0**
Health						
4411	Administration	04	$150	$150	$150	$0
4414	Pest Control	04	$25,129	$27,925	$27,925	$0
4415-4419	Health Agencies, Hospitals, and Other		$0	$0	$0	$0
	Health Subtotal		**$25,279**	**$28,075**	**$28,075**	**$0**
Welfare						
4441-4442	Administration and Direct Assistance	04	$50	$5,000	$500	$0
4444	Intergovernmental Welfare Payments		$0	$0	$0	$0
4445-4449	Vendor Payments and Other		$3,600	$3,600	$0	$0
	Welfare Subtotal		**$3,650**	**$8,600**	**$500**	**$0**
Culture and Recreation						
4520-4529	Parks and Recreation	04	$38,869	$42,225	$36,000	$0
4550-4559	Library	04	$113,595	$106,829	$110,329	$0
4583	Patriotic Purposes		$0	$0	$0	$0
4589	Other Culture and Recreation		$0	$0	$0	$0
	Culture and Recreation Subtotal		**$152,464**	**$149,054**	**$146,329**	**$0**
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	04	$521	$625	$600	$0
4619	Other Conservation		$0	$0	$0	$0
4631-4632	Redevelopment and Housing		$0	$0	$0	$0

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4651-4659	Economic Development		$0	$0	$0	$0
	Conservation and Development Subtotal		**$521**	**$625**	**$600**	**$0**
Debt Service						
4711	Long Term Bonds and Notes - Principal	04	$40,000	$40,000	$40,000	$0
4721	Long Term Bonds and Notes - Interest	04	$16,371	$16,371	$15,563	$0
4723	Tax Anticipation Notes - Interest		$0	$0	$0	$0
4790-4799	Other Debt Service	04	$0	$1	$1	$0
	Debt Service Subtotal		**$56,371**	**$56,372**	**$55,564**	**$0**
Capital Outlay						
4901	Land		$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$0	$0	$0	$0
4903	Buildings		$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0
	Capital Outlay Subtotal		**$0**	**$0**	**$0**	**$0**
Operating Transfers Out						
4912	To Special Revenue Fund		$155,000	$155,000	$0	$0
4913	To Capital Projects Fund		$0	$0	$0	$0
4914A	To Proprietary Fund - Airport		$0	$0	$0	$0
4914E	To Proprietary Fund - Electric		$0	$0	$0	$0
4914O	To Proprietary Fund - Other		$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer		$0	$0	$0	$0
4914W	To Proprietary Fund - Water		$0	$0	$0	$0
4918	To Non-Expendable Trust Funds		$0	$0	$0	$0
4919	To Fiduciary Funds		$0	$0	$0	$0
	Operating Transfers Out Subtotal		**$155,000**	**$155,000**	**$0**	**$0**
	Total Operating Budget Appropriations				**$1,788,415**	**$0**

New Hampshire
Department of
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Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019 (Recommended)	(Not Recommended)
4220-4229	Fire	07	$25,000	$0
		Purpose: *Fire Pond Maintenance*		
4312	Highways and Streets	09	$200,000	$0
		Purpose: *Road Reconstruction*		
4445-4449	Vendor Payments and Other	18	$1,500	$0
		Purpose: *Citizen's Petition to appropriate money to Rockingham Community Action*		
4445-4449	Vendor Payments and Other	19	$2,100	$0
		Purpose: *Citizen's Petition to appropriate money to Richie McFarland Children's Center*		
4902	Machinery, Vehicles, and Equipment	08	$60,740	$0
		Purpose: *Final Lease Payment for Fire Truck*		
4915	To Capital Reserve Fund	13	$6,300	$0
		Purpose: *Add to Revaluation Capital Reserve Fund*		
	Total Proposed Special Articles		**$295,640**	**$0**

New Hampshire
Department of
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Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019 (Recommended)	(Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	11	$3,000	$0
		Purpose: *Town Clerk Salary Increase*		
4140-4149	Election, Registration, and Vital Statistics	12	$25,500	$0
		Purpose: *Make Deputy Town Clerk-Town Office clerk/dual position*		
4150-4151	Financial Administration	10	$3,500	$0
		Purpose: *Tax Collector Salary Increase*		
4155-4159	Personnel Administration	11	$230	$0
		Purpose: *Town Clerk Salary Increase*		
4155-4159	Personnel Administration	10	$268	$0
		Purpose: *Tax Collector Salary Increase*		
4155-4159	Personnel Administration	12	$14,175	$0
		Purpose: *Make Deputy Town Clerk-Town Office clerk/dual position*		
	Total Proposed Individual Articles		**$46,673**	**$0**

New Hampshire
Department of Revenue Administration

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Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	04	$22,000	$17,500	$17,500
3180	Resident Tax		$0	$0	$0
3185	Yield Tax	04	$277	$6,000	$6,000
3186	Payment in Lieu of Taxes		$0	$0	$0
3187	Excavation Tax	04	$0	$300	$300
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	04	$19,785	$18,000	$18,000
9991	Inventory Penalties		$0	$0	$0
	Taxes Subtotal		**$42,062**	**$41,800**	**$41,800**
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		$0	$0	$0
3220	Motor Vehicle Permit Fees	04	$553,040	$500,000	$500,000
3230	Building Permits	04	$35,102	$20,000	$20,000
3290	Other Licenses, Permits, and Fees	04	$59,603	$60,000	$60,000
3311-3319	From Federal Government		$16,586	$0	$0
	Licenses, Permits, and Fees Subtotal		**$664,331**	**$580,000**	**$580,000**
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	04	$108,680	$108,680	$108,680
3353	Highway Block Grant	04	$58,196	$58,229	$58,229
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement		$0	$0	$0
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	04	$84,913	$9,000	$9,000
3379	From Other Governments		$0	$0	$0
	State Sources Subtotal		**$251,789**	**$175,909**	**$175,909**
Charges for Services					
3401-3406	Income from Departments	04	$8,982	$5,000	$5,000
3409	Other Charges		$0	$0	$0
	Charges for Services Subtotal		**$8,982**	**$5,000**	**$5,000**
Miscellaneous Revenues					
3501	Sale of Municipal Property		$0	$0	$0
3502	Interest on Investments	04	$3,600	$100	$100
3503-3509	Other	04	$7,527	$5,000	$5,000
	Miscellaneous Revenues Subtotal		**$11,127**	**$5,100**	**$5,100**

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New Hampshire
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Proposed Budget

Interfund Operating Transfers In					
3912	From Special Revenue Funds		$0	$0	$0
3913	From Capital Projects Funds		$0	$0	$0
3914A	From Enterprise Funds: Airport (Offset)		$0	$0	$0
3914E	From Enterprise Funds: Electric (Offset)		$0	$0	$0
3914O	From Enterprise Funds: Other (Offset)		$0	$0	$0
3914S	From Enterprise Funds: Sewer (Offset)		$0	$0	$0
3914W	From Enterprise Funds: Water (Offset)		$0	$0	$0
3915	From Capital Reserve Funds	08	$0	$0	$19,000
3916	From Trust and Fiduciary Funds		$0	$0	$0
3917	From Conservation Funds		$0	$0	$0
	Interfund Operating Transfers In Subtotal		**$0**	**$0**	**$19,000**
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		$0	$0	$0
9998	Amount Voted from Fund Balance		$0	$0	$0
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$0**	**$0**
	Total Estimated Revenues and Credits		**$978,291**	**$807,809**	**$826,809**

New Hampshire
Department of
Revenue Administration

2019
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Proposed Budget

Kensington

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: 11/23/2019

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
MICHAEL SCHWOTZER	SELECTMAN, CHAIR	
BENJAMIN COLE	SELECTMAN	
ROBERT LONG	SELECTMAN	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

New Hampshire
Department of
Revenue Administration

2019
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Proposed Budget

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019 (Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		$0	$0	$0	$0
4130-4139	Executive	04	$14,406	$14,794	$18,414	$0
4140-4149	Election, Registration, and Vital Statistics	04	$29,438	$36,273	$30,860	$0
4150-4151	Financial Administration	04	$121,519	$123,210	$97,123	$0
4152	Revaluation of Property		$0	$0	$0	$0
4153	Legal Expense	04	$38,388	$20,000	$30,000	$0
4155-4159	Personnel Administration	04	$234,573	$217,454	$253,966	$0
4191-4193	Planning and Zoning	04	$13,037	$13,499	$15,122	$0
4194	General Government Buildings	04	$59,006	$28,001	$29,601	$0
4195	Cemeteries	04	$11,220	$13,050	$12,400	$0
4196	Insurance	04	$37,644	$37,644	$37,675	$0
4197	Advertising and Regional Association		$0	$0	$0	$0
4199	Other General Government	04	$26,766	$25,601	$27,501	$0
	General Government Subtotal		**$585,997**	**$529,526**	**$552,662**	**$0**
Public Safety						
4210-4214	Police	04	$413,142	$402,379	$477,161	$0
4215-4219	Ambulance		$0	$0	$0	$0
4220-4229	Fire	04	$168,791	$184,640	$120,752	$0
4240-4249	Building Inspection	04	$20,575	$12,500	$16,700	$0
4290-4298	Emergency Management	04	$2,639	$3,276	$10,662	$0
4299	Other (Including Communications)		$0	$0	$0	$0
	Public Safety Subtotal		**$605,147**	**$602,795**	**$625,275**	**$0**
Airport/Aviation Center						
4301-4309	Airport Operations		$0	$0	$0	$0
	Airport/Aviation Center Subtotal		**$0**	**$0**	**$0**	**$0**
Highways and Streets						
4311	Administration		$0	$0	$0	$0
4312	Highways and Streets	04	$614,785	$382,990	$186,340	$0
4313	Bridges		$0	$0	$0	$0
4316	Street Lighting	04	$1,696	$2,000	$2,000	$0
4319	Other		$0	$0	$0	$0
	Highways and Streets Subtotal		**$616,481**	**$384,990**	**$188,340**	**$0**
Sanitation						
4321	Administration	04	$1,648	$1,860	$1,860	$0
4323	Solid Waste Collection	04	$115,800	$115,800	$119,800	$0
4324	Solid Waste Disposal	04	$60,883	$56,440	$69,410	$0

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2019
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Proposed Budget

4325	Solid Waste Cleanup		$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal		$0	$0	$0	$0
4329	Other Sanitation		$0	$0	$0	$0
	Sanitation Subtotal		**$178,331**	**$174,100**	**$191,070**	**$0**
Water Distribution and Treatment						
4331	Administration		$0	$0	$0	$0
4332	Water Services		$0	$0	$0	$0
4335	Water Treatment		$0	$0	$0	$0
4338-4339	Water Conservation and Other		$0	$0	$0	$0
	Water Distribution and Treatment Subtotal		**$0**	**$0**	**$0**	**$0**
Electric						
4351-4352	Administration and Generation		$0	$0	$0	$0
4353	Purchase Costs		$0	$0	$0	$0
4354	Electric Equipment Maintenance		$0	$0	$0	$0
4359	Other Electric Costs		$0	$0	$0	$0
	Electric Subtotal		**$0**	**$0**	**$0**	**$0**
Health						
4411	Administration	04	$150	$150	$150	$0
4414	Pest Control	04	$25,129	$27,925	$27,925	$0
4415-4419	Health Agencies, Hospitals, and Other		$0	$0	$0	$0
	Health Subtotal		**$25,279**	**$28,075**	**$28,075**	**$0**
Welfare						
4441-4442	Administration and Direct Assistance	04	$50	$5,000	$500	$0
4444	Intergovernmental Welfare Payments		$0	$0	$0	$0
4445-4449	Vendor Payments and Other		$3,600	$3,600	$0	$0
	Welfare Subtotal		**$3,650**	**$8,600**	**$500**	**$0**
Culture and Recreation						
4520-4529	Parks and Recreation	04	$38,869	$42,225	$36,000	$0
4550-4559	Library	04	$113,595	$106,829	$110,329	$0
4583	Patriotic Purposes		$0	$0	$0	$0
4589	Other Culture and Recreation		$0	$0	$0	$0
	Culture and Recreation Subtotal		**$152,464**	**$149,054**	**$146,329**	**$0**
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	04	$521	$625	$600	$0
4619	Other Conservation		$0	$0	$0	$0
4631-4632	Redevelopment and Housing		$0	$0	$0	$0

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4651-4659	Economic Development		$0	$0	$0	$0
	Conservation and Development Subtotal		**$521**	**$625**	**$600**	**$0**
Debt Service						
4711	Long Term Bonds and Notes - Principal	04	$40,000	$40,000	$40,000	$0
4721	Long Term Bonds and Notes - Interest	04	$16,371	$16,371	$15,563	$0
4723	Tax Anticipation Notes - Interest		$0	$0	$0	$0
4790-4799	Other Debt Service	04	$0	$1	$1	$0
	Debt Service Subtotal		**$56,371**	**$56,372**	**$55,564**	**$0**
Capital Outlay						
4901	Land		$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$0	$0	$0	$0
4903	Buildings		$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0
	Capital Outlay Subtotal		**$0**	**$0**	**$0**	**$0**
Operating Transfers Out						
4912	To Special Revenue Fund		$155,000	$155,000	$0	$0
4913	To Capital Projects Fund		$0	$0	$0	$0
4914A	To Proprietary Fund - Airport		$0	$0	$0	$0
4914E	To Proprietary Fund - Electric		$0	$0	$0	$0
4914O	To Proprietary Fund - Other		$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer		$0	$0	$0	$0
4914W	To Proprietary Fund - Water		$0	$0	$0	$0
4918	To Non-Expendable Trust Funds		$0	$0	$0	$0
4919	To Fiduciary Funds		$0	$0	$0	$0
	Operating Transfers Out Subtotal		**$155,000**	**$155,000**	**$0**	**$0**
	Total Operating Budget Appropriations				**$1,788,415**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019 (Recommended)	(Not Recommended)
4220-4229	Fire	07	$25,000	$0
		Purpose: *Fire Pond Maintenance*		
4312	Highways and Streets	09	$200,000	$0
		Purpose: *Road Reconstruction*		
4445-4449	Vendor Payments and Other	18	$1,500	$0
		Purpose: *Citizen's Petition to appropriate money to Rockingham Community Action*		
4445-4449	Vendor Payments and Other	19	$2,100	$0
		Purpose: *Citizen's Petition to appropriate money to Richie McFarland Children's Center*		
4902	Machinery, Vehicles, and Equipment	08	$60,740	$0
		Purpose: *Final Lease Payment for Fire Truck*		
4915	To Capital Reserve Fund	13	$6,300	$0
		Purpose: *Add to Revaluation Capital Reserve Fund*		
	Total Proposed Special Articles		**$295,640**	**$0**

New Hampshire
Department of
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MS-636

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019 (Recommended)	(Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	11	$3,000	$0
		Purpose: *Town Clerk Salary Increase*		
4140-4149	Election, Registration, and Vital Statistics	12	$25,500	$0
		Purpose: *Make Deputy Town Clerk-Town Office clerk/dual position*		
4150-4151	Financial Administration	10	$3,500	$0
		Purpose: *Tax Collector Salary Increase*		
4155-4159	Personnel Administration	11	$230	$0
		Purpose: *Town Clerk Salary Increase*		
4155-4159	Personnel Administration	10	$268	$0
		Purpose: *Tax Collector Salary Increase*		
4155-4159	Personnel Administration	12	$14,175	$0
		Purpose: *Make Deputy Town Clerk-Town Office clerk/dual position*		
	Total Proposed Individual Articles		**$46,673**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	04	$22,000	$17,500	$17,500
3180	Resident Tax		$0	$0	$0
3185	Yield Tax	04	$277	$6,000	$6,000
3186	Payment in Lieu of Taxes		$0	$0	$0
3187	Excavation Tax	04	$0	$300	$300
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	04	$19,785	$18,000	$18,000
9991	Inventory Penalties		$0	$0	$0
	Taxes Subtotal		**$42,062**	**$41,800**	**$41,800**
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		$0	$0	$0
3220	Motor Vehicle Permit Fees	04	$553,040	$500,000	$500,000
3230	Building Permits	04	$35,102	$20,000	$20,000
3290	Other Licenses, Permits, and Fees	04	$59,603	$60,000	$60,000
3311-3319	From Federal Government		$16,586	$0	$0
	Licenses, Permits, and Fees Subtotal		**$664,331**	**$580,000**	**$580,000**
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	04	$108,680	$108,680	$108,680
3353	Highway Block Grant	04	$58,196	$58,229	$58,229
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement		$0	$0	$0
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	04	$84,913	$9,000	$9,000
3379	From Other Governments		$0	$0	$0
	State Sources Subtotal		**$251,789**	**$175,909**	**$175,909**
Charges for Services					
3401-3406	Income from Departments	04	$8,982	$5,000	$5,000
3409	Other Charges		$0	$0	$0
	Charges for Services Subtotal		**$8,982**	**$5,000**	**$5,000**
Miscellaneous Revenues					
3501	Sale of Municipal Property		$0	$0	$0
3502	Interest on Investments	04	$3,600	$100	$100
3503-3509	Other	04	$7,527	$5,000	$5,000
	Miscellaneous Revenues Subtotal		**$11,127**	**$5,100**	**$5,100**

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New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Interfund Operating Transfers In					
3912	From Special Revenue Funds		$0	$0	$0
3913	From Capital Projects Funds		$0	$0	$0
3914A	From Enterprise Funds: Airport (Offset)		$0	$0	$0
3914E	From Enterprise Funds: Electric (Offset)		$0	$0	$0
3914O	From Enterprise Funds: Other (Offset)		$0	$0	$0
3914S	From Enterprise Funds: Sewer (Offset)		$0	$0	$0
3914W	From Enterprise Funds: Water (Offset)		$0	$0	$0
3915	From Capital Reserve Funds	08	$0	$0	$19,000
3916	From Trust and Fiduciary Funds		$0	$0	$0
3917	From Conservation Funds		$0	$0	$0
	Interfund Operating Transfers In Subtotal		**$0**	**$0**	**$19,000**
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		$0	$0	$0
9998	Amount Voted from Fund Balance		$0	$0	$0
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$0**	**$0**
	Total Estimated Revenues and Credits		**$978,291**	**$807,809**	**$826,809**

New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Item	Period ending 12/31/2018	Period ending 12/31/2019
Operating Budget Appropriations	$1,644,797	$1,788,415
Special Warrant Articles	$383,600	$295,640
Individual Warrant Articles	$60,740	$46,673
Total Appropriations	$2,089,137	$2,130,728
Less Amount of Estimated Revenues & Credits	$954,412	$826,809
Estimated Amount of Taxes to be Raised	**$1,134,725**	**$1,303,919**

2019 Default Budget

New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Default Budget of the Municipality

Kensington

For the period beginning January 1, 2019 and ending December 31, 2019

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 1/23/2019

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Michael Schwotzer	Selectman, Chair	
Benjamin Cole	Selectman	
Robert Long	Selectman	

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https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Default Budget of the Municipality

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	$0	$0	$0	$0
4130-4139	Executive	$14,794	$0	$0	$14,794
4140-4149	Election, Registration, and Vital Statistics	$36,273	$0	$0	$36,273
4150-4151	Financial Administration	$123,210	($26,913)	$0	$96,297
4152	Revaluation of Property	$0	$0	$0	$0
4153	Legal Expense	$20,000	$0	$0	$20,000
4155-4159	Personnel Administration	$217,454	$36,512	$0	$253,966
4191-4193	Planning and Zoning	$13,499	$603	$0	$14,102
4194	General Government Buildings	$28,001	($1)	$0	$28,000
4195	Cemeteries	$13,050	$0	$0	$13,050
4196	Insurance	$37,644	$31	$0	$37,675
4197	Advertising and Regional Association	$0	$0	$0	$0
4199	Other General Government	$25,601	$0	$0	$25,601
	General Government Subtotal	**$529,526**	**$10,232**	**$0**	**$539,758**
Public Safety					
4210-4214	Police	$402,379	$67,882	$0	$470,261
4215-4219	Ambulance	$0	$0	$0	$0
4220-4229	Fire	$98,900	$18,000	$0	$116,900
4240-4249	Building Inspection	$12,500	$0	$0	$12,500
4290-4298	Emergency Management	$3,276	$5,500	$0	$8,776
4299	Other (Including Communications)	$0	$0	$0	$0
	Public Safety Subtotal	**$517,055**	**$91,382**	**$0**	**$608,437**
Airport/Aviation Center					
4301-4309	Airport Operations	$0	$0	$0	$0
	Airport/Aviation Center Subtotal	**$0**	**$0**	**$0**	**$0**
Highways and Streets					
4311	Administration	$0	$0	$0	$0
4312	Highways and Streets	$182,990	$0	$0	$182,990
4313	Bridges	$0	$0	$0	$0
4316	Street Lighting	$2,000	$0	$0	$2,000
4319	Other	$0	$0	$0	$0
	Highways and Streets Subtotal	**$184,990**	**$0**	**$0**	**$184,990**
Sanitation					
4321	Administration	$1,860	$0	$0	$1,860
4323	Solid Waste Collection	$115,800	$4,000	$0	$119,800
4324	Solid Waste Disposal	$56,440	$1,547	$0	$57,987
4325	Solid Waste Cleanup	$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal	$0	$0	$0	$0
4329	Other Sanitation	$0	$0	$0	$0
	Sanitation Subtotal	**$174,100**	**$5,547**	**$0**	**$179,647**

New Hampshire
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Default Budget of the Municipality

Water Distribution and Treatment					
4331	Administration	$0	$0	$0	$0
4332	Water Services	$0	$0	$0	$0
4335	Water Treatment	$0	$0	$0	$0
4338-4339	Water Conservation and Other	$0	$0	$0	$0
	Water Distribution and Treatment Subtotal	**$0**	**$0**	**$0**	**$0**
Electric					
4351-4352	Administration and Generation	$0	$0	$0	$0
4353	Purchase Costs	$0	$0	$0	$0
4354	Electric Equipment Maintenance	$0	$0	$0	$0
4359	Other Electric Costs	$0	$0	$0	$0
	Electric Subtotal	**$0**	**$0**	**$0**	**$0**
Health					
4411	Administration	$150	$0	$0	$150
4414	Pest Control	$27,925	$0	$0	$27,925
4415-4419	Health Agencies, Hospitals, and Other	$0	$0	$0	$0
	Health Subtotal	**$28,075**	**$0**	**$0**	**$28,075**
Welfare					
4441-4442	Administration and Direct Assistance	$5,000	$0	$0	$5,000
4444	Intergovernmental Welfare Payments	$0	$0	$0	$0
4445-4449	Vendor Payments and Other	$0	$0	$0	$0
	Welfare Subtotal	**$5,000**	**$0**	**$0**	**$5,000**
Culture and Recreation					
4520-4529	Parks and Recreation	$42,225	$0	$0	$42,225
4550-4559	Library	$106,829	$0	$0	$106,829
4583	Patriotic Purposes	$0	$0	$0	$0
4589	Other Culture and Recreation	$0	$0	$0	$0
	Culture and Recreation Subtotal	**$149,054**	**$0**	**$0**	**$149,054**
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	$625	$0	$0	$625
4619	Other Conservation	$0	$0	$0	$0
4631-4632	Redevelopment and Housing	$0	$0	$0	$0
4651-4659	Economic Development	$0	$0	$0	$0
	Conservation and Development Subtotal	**$625**	**$0**	**$0**	**$625**
Debt Service					
4711	Long Term Bonds and Notes - Principal	$40,000	$0	$0	$40,000
4721	Long Term Bonds and Notes - Interest	$16,371	($808)	$0	$15,563
4723	Tax Anticipation Notes - Interest	$0	$0	$0	$0
4790-4799	Other Debt Service	$1	$0	$0	$1
	Debt Service Subtotal	**$56,372**	**($808)**	**$0**	**$55,564**

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Capital Outlay					
4901	Land	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment	$0	$0	$0	$0
4903	Buildings	$0	$0	$0	$0
4909	Improvements Other than Buildings	$0	$0	$0	$0
	Capital Outlay Subtotal	**$0**	**$0**	**$0**	**$0**
Operating Transfers Out					
4912	To Special Revenue Fund	$0	$0	$0	$0
4913	To Capital Projects Fund	$0	$0	$0	$0
4914A	To Proprietary Fund - Airport	$0	$0	$0	$0
4914E	To Proprietary Fund - Electric	$0	$0	$0	$0
4914O	To Proprietary Fund - Other	$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer	$0	$0	$0	$0
4914W	To Proprietary Fund - Water	$0	$0	$0	$0
4915	To Capital Reserve Fund	$0	$0	$0	$0
4916	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
4917	To Health Maintenance Trust Funds	$0	$0	$0	$0
4918	To Non-Expendable Trust Funds	$0	$0	$0	$0
4919	To Fiduciary Funds	$0	$0	$0	$0
	Operating Transfers Out Subtotal	**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations	**$1,644,797**	**$106,353**	**$0**	**$1,751,150**

2019 Final Budget Detailed

	A	B	C	D	E	F	G	H	I	J
1		1/22/2019 16:10	2019 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON							
2		Verson 2.0			Departmental Worksheet					
3			Approp.	Actual YE	Submitted Request	Committee	Final Budget	2017		Default
4		DEPARTMENT	2018	12/31/2018	2019	Changes	2018	Less/(More)	Notes	
5					Put requests in this column	Make Changes in this column				
6		**4130 Executive**								
7	4130SS	Selectmen's Salary	4,500	2,250	4,500	-	4,500	-		4,500
8	4130SE	Selectmen's Expenses	500	109	-	-	-	500		500
9	4130LA	Legal Advertisments	450	1,613	1,500	-	1,500	(1,050)		450
10	4130SES	Secretarial Support	6,544	7,748	7,644	-	7,644	(1,100)		6,544
11		Minutes Taker	-	340	2,220	-	2,220	(2,220)	NEW ACCOUNT	-
12	4130D&S	Dues & Subscriptions-NHMA	2,300	2,255	2,300	-	2,300	-	Municipal dues $2101.00	2,300
13	4130OE	Other Expenses	500	91	250	-	250	250		500
14	4130SOS	Social Services	-	-	-	-	-	-		-
15		Total Executive:	14,794	14,406	18,414	-	18,414	(3,620)		14,794
16								24.5%		
17		**4140 Election, Registration, Vital Statistics**								
18	4140EE	Election Expenses	8,270	7,069	3,875	-	3,875	4,395	1 election	8,270
19	4140TCE	Town Clerk's Expenses	3,900	2,352	2,400	-	2,400	1,500		3,900
20	4140TCF	Town Clerk's Fees Payable	-	446	-	-	-	-		-
21	4140TCM	Town Clerk's Meetings	1,274	468	1,420	-	1,420	(146)		1,274
22	4140TCO	PC & Office Equipment	1,329	1,042	1,665	-	1,665	(336)		1,329
23	4140DCS	Deputy Clerk Salary	6,500	5,004	6,500		6,500	-	hourly	6,500
24	4140TCS	Town Clerk's Salary	15,000	13,057	15,000	-	15,000	-		15,000
25		Total Election, Reg. Stat:	36,273	29,438	30,860	-	30,860	5,413	-	36,273
26								-14.9%		
27		**4150 Financial Administration**								
28	4150ACS	Assessing Clerk Salary	39,099	39,002	42,223	-	42,223	(3,124)	salary	42,223
29	4150AS	Assessing Services	45,840	45,399	14,964	-	14,964	30,876	Contract 1 yr steady for 5 yrs.	14,964
30	4150ASP	Assessing Supplies	400	265	400	-	400	-		400
31	4150AUD	Auditing Services	13,750	13,750	14,250	-	14,250	(500)		13,750
32	4150D&S	Dues & Subscriptions	20	20	20	-	20	-		20
33	4150E	Expenses for Assessing Offi	345	445	400	-	400	(55)		345
34	4150SS	Software Support	1,869	1,869	1,998	-	1,998	(129)	contract	1,998
35	4150TCE	Tax Collector's Expenses &	3,956	4,480	4,596	-	4,596	(640)		3,956
36	4150TCM	Tax Collector's Meetings	1,081	440	667	-	667	414		1,081
37	4150TCS	Tax Collector's Salary	14,500	14,749	14,500	-	14,500	-		14,500
38	4150TDW	Tax Collector's Deputy Wag	150	-	195	-	195	(45)	hourly	150
39	4150TM	Tax Map Update	1,000	500	1,710	-	1,710	(710)	contract	1,710
40	4150TS	Town Treasurer's Salary	1,200	600	1,200	-	1,200	-		1,200
41		Total Financial Administration:	123,210	121,519	97,123	-	97,123	26,087		96,297
42										
43	4153L	**4153 Legal Expenses**	20,000	38,388	30,000	-	30,000	(10,000)		20,000
44								50.0%		

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4		DEPARTMENT	2018	12/31/2018	2019	Changes	2018	Less/(More)	Notes	
45		**4155 Personnel Administration**								
46	4155HI	Health Insurance	112,623	121,000	133,326	-	133,326	(20,703)	Insurance up 10.5%	133,326
47	4155PS	Payroll Services	4,000	3,240	3,500	-	3,500	500		3,500
48	4155PT	Payroll Taxes (FICA) 6.2%&	25,734	21,397	24,783	-	24,783	951		24,783
49	4155RS	Retirement System	73,063	86,910	89,746	-	89,746	(16,683)	1/2 yr increase %	89,746
50	4155STLT	ST & LT Disability Insurance	2,035	1,923	2,611	-	2,611	(576)		2,611
51		Total Personnel Administration:	217,455	234,470	253,966	-	253,966	(36,511)		253,966
52								16.79%		
53		**4191 Planning and Zoning**								
54	4191BSO	Books & Supplies & Other	500	95	500	-	500	-		500
55	4191CRC	Circuit Rider Contract	9,834	10,132	10,430	-	10,430	(596)	contract	10,430
56	4191G	Grants	1	-	1	-	1	-		1
57	4191H	Hearings	800	586	800	-	800	-	"	800
58	4191M	Misc.	250	110	250	-	250	-		250
59		Minutes Taker	-	-	1,020	-	1,020	(1,020)	NEW ACCOUNT	-
60	4191MP	Master Plan	-	-	-	-	-	-		-
61	4191RPC	Rockingham Planning Comr	2,114	2,114	2,121	-	2,121	(7)	contract	2,121
62		Total Planning and Zoning:	13,499	13,037	15,122	-	15,122	(1,623)		14,102
63								12.0%		
64		**4194 Gen. Gov. Buildings**								
65	4194ALL	All Town Bldgs Maint & Rep	20,000	27,025	20,000		20,000	-		20,000
66	4194GM	Bldg - Grants	-	21,319	1	-	1	(1)		-
67	4194W	Wages	8,000	10,662	9,600	-	9,600	(1,600)	more to clean	8,000
68		Total Gen. Gov. Buildings	28,000	59,006	29,601	-	29,601	(1,601)		28,000
69								5.7%		
70		**4195 Cemetery**								
71	4195EM	Equipment Maintenance	250	-	-	-	-	250		250
72	4195F	Fuel	200	-	-	-	-	200		200
73	4195FM	Fence Maintenance	200	-	200	-	200	-		200
74	4195RM	Road Maintenance	200	-	200	-	200	-		200
75	4195S	Supplies / Burial Records	200	-	-	-	-	200		200
76	4195TM	Tree Maintenance (Shed)	-	-	-	-	-	-	DELETE	-
77	4195W	Wages / Contracted Labor	12,000	11,220	12,000	-	12,000	-		12,000
78		Total Cemetery:	13,050	11,220	12,400	-	12,400	650		13,050
79								-5.0%		
80		**4196 Insurance**								
81	4196PLI	Property/Liability Insurance	20,827	20,827	19,534	-	19,534	1,293	fixed % Primex year 2	19,534
82	4196UI	Unemployment Insurance	500	500	500	-	500	-	fixed	500
83	4196WC	Worker's Comp Insurance	16,317	16,317	17,641	-	17,641	(1,324)	fixed	17,641
84		Total Insurance:	37,644	37,644	37,675	-	37,675	(31)		37,675
85								0.1%		

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4		DEPARTMENT	2018	12/31/2018	2019	Changes	2018	Less/(More)	Notes	
86		**4199 Gen Gov Operations**								
87	4199G	Grants	1	-	1	-	1	-	*offset by income*	1
88	4199M	Misc	500	208	500	-	500	-		500
89	4199OCS	Office/Comp equip/software	5,000	3,592	5,000	-	5,000	-		5,000
90	4199P	Postage	800	2,305	2,000	-	2,000	(1,200)		800
91	4199S	Supplies	2,300	3,764	3,000	-	3,000	(700)		2,300
92	4199U	Utilities	17,000	16,897	17,000	-	17,000	-	new building	17,000
93		Total Gen Gov Operations:	25,601	26,766	27,501	-	27,501	(1,900)		25,601
94								7.4%		
95		**4210 Police Department**								
96	4210AC	Animal Control	3,300	3,123	3,300	-	3,300	-		3,300
97	4210CL	Cruiser Lease	14,723	-	14,723	-	14,723	-	contract	14,723
98	4210CM	Cruiser Maintenance	5,000	1,810	5,000	-	5,000	-		5,000
99	4210CO	Call Out/Overtime	15,000	13,723	15,000	-	15,000	-		15,000
100	4210DWH	Dept weapons & holster	500	605	500	-	500	-		500
101	4210E	Equipment	5,000	4,931	8,900	-	8,900	(3,900)		5,000
102	4210F	Fuel	9,000	9,646	12,000	-	12,000	(3,000)		9,000
103	4210G	Grants	1	-	1	-	1	-		1
104	4210OE	Operating Expenses	17,000	15,146	17,000	-	17,000	-		17,000
105	4210P	Prosecutor	15,900	15,900	15,900	-	15,900	-		15,900
106	4210R	Restitution	1	-	1	-	1	-		1
107	4210SS	Full Time Salaries	233,261	281,779	295,218	-	295,218	(61,957)	Per Contract	295,218
108	4210PT	Part Time Salaries	32,000	18,245	32,000	-	32,000	-		32,000
109	4210SS	Staff Support	40,693	41,899	46,618	-	46,618	(5,925)	Per Contract	46,618
110	4210T	Training	5,500	3,411	5,500	-	5,500	-		5,500
111	4210TLI	Term Life Insurance	500	-	500	-	500	-	contract	500
112	4210U	Uniforms	5,000	2,924	5,000	-	5,000	-		5,000
113	4210W	Witness Fees	-	-	-	-	-	-		-
114		Total Police Department:	402,379	413,142	477,161	-	477,161	(74,782)		470,261
115								18.58%		

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116		**4220 Fire Department**								
117	4220ADS	Aministrative support	1,000	223	2,000	-	2,000	(1,000)	added for pt time chief	1,000
118	4220ARR	Amb. Equip. Replace & Rep.	1,500	-	-	-	-	1,500		1,500
119	4220AS	Amb/rescue Supplies	1,500	387	-	-	-	1,500		1,500
120	4220AT	Amb. Training	1,800	112	-	-	-	1,800		1,800
121	4220BR	Building Repair	3,000	2,182	6,500	-	6,500	(3,500)		3,000
122	4220E	Electricity	2,600	2,437	2,800	-	2,800	(200)		2,600
123	4220ERR	Equip - Repair & Replace	1,500	1,267	7,000	-	7,000	(5,500)		1,500
124	4220F	Fuel/heat	3,800	4,450	4,250	-	4,250	(450)		3,800
125	4220FF	Forestry	-	-	500	-	500	(500)	TITLE CHANGE	-
126	4220FT	Fire Training	2,000	535	3,000	-	3,000	(1,000)		2,000
127	4220HS	Medical	200	435	1,000	-	1,000	(800)	TITLE CHANGE	200
128	4220M	Misc.	1,000	1,622	1,000	-	1,000	-		1,000
129	4220NE	New Equipment	3,900	1,314	4,500	-	4,500	(600)		3,900
130		Water Supply	-	-	1	-	1	(1)	NEW ACCOUNT	-
131		Grants	-	-	1	-	1	(1)	NEW ACCOUNT	-
132	4220P	Phones / Internet	3,000	2,893	3,250	-	3,250	(250)	TITLE CHANGE	3,000
133	4220P&R	Pager & Radio - Repair & Re	3,000	2,263	6,000	-	6,000	(3,000)		3,000
134	4220PLT	Pump/Ladder Testing	2,500	818	3,000	-	3,000	(500)		2,500
135	4220S	Salaries	50,000	24,683	40,000	-	40,000	10,000		50,000
136		Salaries - Chief	-	16,752	18,000	-	18,000	(18,000)	NEW ACCOUNT	18,000
137	4220S&D	Subscriptions & Dues	2,000	1,872	2,250	-	2,250	(250)		2,000
138	4220SCB	S.C.B.A. Repair & Replace	2,600	1,047	2,600	-	2,600	-		2,600
139	4220TEU	Turnout Equip & Uniforms	4,000	2,448	5,000	-	5,000	(1,000)		4,000
140	4220VF	Vehicle Fuel	2,000	1,741	2,100	-	2,100	(100)		2,000
141	4220WHR	Vehicle Repair	6,000	4,585	6,000	-	6,000	-	warrant article	6,000
142		Total Fire Department:	95,900	74,066	120,752	-	120,752	(21,852)		116,900
143								22.1%		
144				74,067						
145		**4240 Building Inspection**								
146	4240SBI	Electric Permit Fee	-	6,610	6,000	-	6,000	(6,000)	*offset by income*	-
147	4240BP	Supplies	500	231	500	-	500	-	*pd only on % of fees*	500
148	4240EL	Building Permit Fee	12,000	13,534	10,000	-	10,000	2,000	*collected*	12,000
149	4240S	Other	-	200	200	-	200	(200)		-
150		Total Building Inspection	12,500	20,575	16,700	-	16,700	(4,200)		12,500
151								33.6%		
152										
153		**4290 Emergency Management**								
154	4290EM	Equipment Maintenance	1,250	-	600	-	600	650		1,250
155		Salaries	-	4,300	5,500	-	5,500	(5,500)	NEW ACCOUNT	5,500
156	4290G	Grants	1	1,089	12	-	12	(11)	*offset by income*	1
157	4290P	Phone & Internet	1,450	359	650	-	650	800		1,450
158	4290T	Training & drills	350	-	2,350	-	2,350	(2,000)	misc supplies/mileage	350
159	4290O	EM Other	225	1,191	1,550	-	1,550	(1,325)	em gear	225
160		Total Emergency Management:	3,276	6,939	10,662	-	10,662	(7,386)		8,776
161								225.5%		
162										

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163		**4312 Highways and Streets**								
164		Winter:								
165	4312LR	Loader Rental	10,000	9,780	10,000	-	10,000	-		10,000
166	4312M	Misc. (Storm Cleanup, etc.)	3,500	4,940	4,500	-	4,500	(1,000)		3,500
167	4312PS	Plowing/Sanding	90,000	76,570	90,000	-	90,000	-		90,000
168	4312SS	Sand and Salt	20,000	9,597	23,500	-	23,500	(3,500)		20,000
169		Winter subtotal:	123,500	100,887	128,000	-	128,000	(4,500)		123,500
170		Summer:				-				
171	4312BTR	Brush & Tree Removal	6,500	22,900	9,500	-	9,500	(3,000)		6,500
172	4312CRR	Culvert Repair/Replacement	9,500	-	3,500	-	3,500	6,000		9,500
173	4312DSW	Ditching & shoulder work	8,500	1,795	11,000	-	11,000	(2,500)		8,500
174	4312HS	Highway Shed (Mat, Supplie	5,000	7,813	1,950	-	1,950	3,050		5,000
175	4312P	Patching	5,000	3,245	5,000	-	5,000	-		5,000
176	4312RM	Road side mowing	6,100	6,100	6,500	-	6,500	(400)		6,100
177	4312RS	Road Signs: Repair & Repla	900	1,440	2,000	-	2,000	(1,100)		900
178	4312SD	Special Details/Flaggers	1,200	500	900	-	900	300		1,200
179	4312U	Utilities/electricity/lighting	1,800	1,800	1,800	-	1,800	-		1,800
180		Traffic Study (3 Locations)	-	-	1,200	-	1,200	(1,200)	NEW ACCOUNT	-
181		Highway Grant Expenses	-	61,516	-		-	-	NEW ACCOUNT	-
182	4312W	Wages	14,990	15,790	14,990	-	14,990	-		14,990
183		Summer subtotal:	59,490	122,898	58,340	-	58,340	1,150		59,490
184		Total Highways & Streets:	182,990	223,785	186,340	-	186,340	(3,350)		182,990
185								1.8%		
186										
187	4316	**4316 Street lighting**	2,000	1,696	2,000	-	2,000	-		2,000
188								0.0%		
189		**4321 Administration/dues**								
190	4321	**Solid Waste Admin Total**	1,860	1,648	1,860	-	1,860	-		1,860
191								0.0%		
192		**4323 Solid Waste Collection**								
193	4323SWC	Collection/trash pickup-B&S	70,550	74,321	70,550	-	70,550	-	contracted	70,550
194	4323RC	Recycling with B&S	45,250	41,479	49,250	-	49,250	(4,000)	$4k for added insur	49,250
195	4323M	Solid Waste Miscellaneous	-	-	-	-	-	-		-
196			115,800	115,800	119,800	-	119,800	(4,000)		119,800
197								3.5%		
198		**4324 Solid Waste Disposal**								
199	4324SWD	Solid Waste Disposal-WM slips	49,440	47,088	50,987	-	50,987	(1,547)	Price increase	50,987
200	4324RC	Recycling Costs	7,000	13,795	18,423	-	18,423	(11,423)	$85/ton incr - volumn	7,000
201			56,440	60,883	69,410	-	69,410	(12,970)		57,987
202								23.0%		
203										
204	4411	**4411 Health Officer**	150	150	150	-	150	-		150
205										
206	4414	**4414 Pest Control**	27,925	25,129	27,925	-	27,925	-		27,925
207								0.0%		
208										
209	4442	**4442 Welfare**	5,000	50	5,000	(4,500)	500	4,500		5,000
210								-90.0%		

	A	B	C	D	E	F	G	H	I	J
1		1/22/2019 16:10	2019 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON							
2		Verson 2.0			Departmental Worksheet					
3			Approp.	Actual YE	Submitted Request	Committee	Final Budget	2017		Default
4		DEPARTMENT	2018	12/31/2018	2019	Changes	2018	Less/(More)	Notes	
211		**4520 Parks and Recreation**							2017 Actual	
212	4520GM	General Maintenance	4,000	-	3,000	-	3,000	1,000	-	4,000
213	4520SE	Special Events / Rec Dept.	5,850	2,574	3,000	-	3,000	2,850	1,710	5,850
214	4520SP	Sawyer Park	32,375	36,295	30,000		30,000	2,375	32,536	32,375
215	4520SD	Special Details	-	-	-	-	-	-		-
216	4520O	Other, misc	-	-	-	-	-	-	-	-
217		Total Parks and Recreation:	42,225	38,869	36,000	-	36,000	6,225	34,246	42,225
218								-14.74%		
219										
220		**4550 Library**								
221	4550OE	Operating Expenses	39,800	40,761	40,800	-	40,800	(1,000)		39,800
222	4550P	Payroll	67,029	72,834	69,529	-	69,529	(2,500)		67,029
223		Total Library:	106,829	113,595	110,329	-	110,329	(3,500)		106,829
224								3.3%		
225										
226	4611	**Conservation**								
227		**Administration**	625	521	600	-	600	25		625
228								-4.0%		
229		**4700 Debt Service**								
230	4711	Principal - LT Debt	40,000	40,000	40,000	-	40,000	-	fixed	40,000
231	4721	Interest - LT Debt	16,371	16,371	15,563	-	15,563	808	fixed	15,563
232	4790	Other - TAN	1	-	1	-	1	-	fixed	1
233		Total Debt Service:	56,372	56,371	55,564	-	55,564	808		55,564
234								-1.4%		
235										
236		Total 2019 BUDGET	1,644,797	1,739,113	1,792,915	-4,500	1,788,415	-143,618	-8.73%	1,751,150
237		Actual vs Approp.		(94,316)	-5.7%	(MORE)				
238										
239		2018 Grants received / offset actual 2018 costs								
240		FEMA - storm costs:		(16,586)						
241		Emergency Management - Seabrook:		(14,699)						
242		Emergency Management - Sound System:		(21,319)						
243		Highway Grant:		(48,895)						
244		Total Grants:		(101,499)						
245		2018 Actual less Grants:	1,644,797	1,637,614						
246				7,183	0.4%	LESS				

Long Term Bond

2008 SERIES A NON GUARANTEED - AFTER 2016 E REFUNDING

20 YEAR DEBT SCHEDULE FOR

NHMBB

RECEIVED 12/13/16

OWN OF KENSINGTON

NEW HAMPSHIRE MUNICIPAL BOND BANK

DATE PREPARED:	11/29/16	Amount of Loan to be Paid	$754,195.00
BONDS DATED: 07/01/08	08/15/08	Premium	$23,768.00
INTEREST START DATE: 208 days	07/17/08	Total Proceeds	$777,963.00
FIRST INTEREST PAYMENT:	02/15/09		
NET INTEREST COST:	4.2400%		

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2016 E Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/09				$20,413.06		$20,413.06	$20,413.06	
1	08/15/09	$754,195.00	$39,195.00	4.000%	17,665.15		17,665.15	56,860.15	$77,273.21
	02/15/10				16,881.25		16,881.25	16,881.25	
2	08/15/10	715,000.00	40,000.00	4.000%	16,881.25		16,881.25	56,881.25	73,762.50
	02/15/11				16,081.25		16,081.25	16,081.25	
3	08/15/11	675,000.00	40,000.00	5.000%	16,081.25		16,081.25	56,081.25	72,162.50
	02/15/12				15,081.25		15,081.25	15,081.25	
4	08/15/12	635,000.00	40,000.00	5.000%	15,081.25		15,081.25	55,081.25	70,162.50
	02/15/13				14,081.25		14,081.25	14,081.25	
5	08/15/13	595,000.00	40,000.00	5.250%	14,081.25		14,081.25	54,081.25	68,162.50
	02/15/14				13,031.25		13,031.25	13,031.25	
6	08/15/14	555,000.00	40,000.00	5.250%	13,031.25		13,031.25	53,031.25	66,062.50
	02/15/15				11,981.25		11,981.25	11,981.25	
7	08/15/15	515,000.00	40,000.00	5.250%	11,981.25		11,981.25	51,981.25	63,962.50
	02/15/16				10,931.25		10,931.25	10,931.25	
8	08/15/16	475,000.00	40,000.00	5.250%	10,931.25		10,931.25	50,931.25	61,862.50
	02/15/17				9,881.25		9,881.25	9,881.25	
9	08/15/17	435,000.00	40,000.00	5.250%	9,881.25	(646.00)	9,235.25	49,235.25	59,116.50
	02/15/18				8,831.25	(646.00)	8,185.25	8,185.25	
10	08/15/18	395,000.00	40,000.00	5.250%	8,831.25	(646.00)	8,185.25	48,185.25	56,370.50
	02/15/19				7,781.25	(646.00)	7,135.25	7,135.25	
11	08/15/19	355,000.00	40,000.00	5.000%	7,781.25	(1,252.00)	6,529.25	46,529.25	53,664.50
	02/15/20				6,781.25	(1,252.00)	5,529.25	5,529.25	
12	08/15/20	315,000.00	35,000.00	4.125%	6,781.25	(1,456.00)	5,325.25	40,325.25	45,854.50
	02/15/21				6,059.38	(1,456.00)	4,603.38	4,603.38	
13	08/15/21	280,000.00	35,000.00	4.125%	6,059.38	(1,272.00)	4,787.38	39,787.38	44,390.76
	02/15/22				5,337.50	(1,272.00)	4,065.50	4,065.50	
14	08/15/22	245,000.00	35,000.00	4.250%	5,337.50	(1,272.00)	4,065.50	39,065.50	43,131.00
	02/15/23				4,593.75	(1,272.00)	3,321.75	3,321.75	
15	08/15/23	210,000.00	35,000.00	4.250%	4,593.75	(1,272.00)	3,321.75	38,321.75	41,643.50
	02/15/24				3,850.00	(1,272.00)	2,578.00	2,578.00	
16	08/15/24	175,000.00	35,000.00	4.250%	3,850.00	(1,272.00)	2,578.00	37,578.00	40,156.00
	02/15/25				3,106.25	(1,272.00)	1,834.25	1,834.25	
17	08/15/25	140,000.00	35,000.00	4.375%	3,106.25	(1,272.00)	1,834.25	36,834.25	38,668.50
	02/15/26				2,340.63	(1,272.00)	1,068.63	1,068.63	
18	08/15/26	105,000.00	35,000.00	4.375%	2,340.63	(1,272.00)	1,068.63	36,068.63	37,137.26
	02/15/27				1,575.00	(1,272.00)	303.00	303.00	
19	08/15/27	70,000.00	35,000.00	4.500%	1,575.00	(1,272.00)	303.00	35,303.00	35,606.00
	02/15/28				787.50	(787.50)	0.00	0.00	
20	08/15/28	35,000.00	35,000.00	4.500%	787.50	(488.50)	299.00	35,299.00	35,299.00
TOTALS			$754,195.00		$356,065.73	($25,812.00)	$330,253.73	$1,084,448.73	$1,084,448.73

25 TRIANGLE PARK DRIVE, SUITE 102 • CONCORD, NEW HAMPSHIRE 03301 • (603) 271-2595 or 1 (800) 393-6422 • FAX (603) 271-3937
E-MAIL: info@nhmbb.com • WEBSITE: www.nhmbb.org

In 2016 NHMBB refinanced a portion of its outstanding debt. Town of Kensington's portion is from 2019-2028, with a total savings to the town of $25,812.00. The above debt schedule shows the adjustments.

Balance Sheet

Town of Kensington

Summary Balance Sheet

As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	3,059,124.14
Other Current Assets	240,157.53
Total Current Assets	3,299,281.67
TOTAL ASSETS	**3,299,281.67**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	2,328,542.99
Total Current Liabilities	2,328,542.99
Total Liabilities	2,328,542.99
Equity	970,738.68
TOTAL LIABILITIES & EQUITY	**3,299,281.67**

Treasurer's Report

Town of Kensington
Treasurer's Report - unaudited
Fiscal Year 2018
Submitted by: Sara Belisle - Treasurer

Funds Received from Tax Collector	$	7,124,625
Funds Received from Town Clerk	$	614,232
Funds Received from Selectmen's Office	$	269,504
Interest	$	23,909
Total Income / Funds Received from Departments	$	8,032,270
Less Selectmen's Orders Paid	$	7,946,300
Net Income (Loss)		85,970
Net cash provided (used) by Operating Activities - statement of Cash Flow		(329,203)
Net Increase / (Decrease) in Cash:	$	(243,233)
Cash - Beginning Balance: December 31, 2017	$	3,302,357
Cash - Ending Balance: December 31, 2018	$	3,059,124

New Hampshire Public Deposit Investment Pool

- **Unaudited and unadjusted balances**

NH General Investment Fund

Balance January 1, 2018	$	334,588.49
Add Interest		5,540.35
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2018	$	340,128.84

NH Police Special Detail Fund

Balance January 1, 2018	$	35,233.79
Add Interest		583.43
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2018	$	35,817.22

NH Conservation Fund

Balance January 1, 2018	$	29,563.01
Add Interest		489.52
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2018	$	30,052.53

NH Escrow Fund

Balance January 1, 2018	$	19,839.84
Add Interest		328.53
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2018	$	20,168.37

NH Cemetery Fund

Balance January 1, 2018	$	1,490.20
Add Interest		24.61
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2018	$	1,514.81

NH Recreation Fund

Balance January 1, 2018	$	1,092.90
Add Interest		28.41
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2018	$	1,121.31

NH Revolving Recreation Fund

Balance January 1, 2018	$	10.15
Add Interest		
Add transfers from other funds		14,418.32
Less Withdrawals		
Balance December 31, 2018	$	14,428.47

NH Ambulance Revenue Fund

Balance January 1, 2018	$	155,374.44
Add Interest		2,572.80
Add transfers from other funds		
Less Withdrawals		
Balance December 31, 2018	$	157,947.24
		$601,178.79

2018 Profit and Loss Town Accounts

Income	
3040--3 · Prev Yrs	13,317.82
3051 (OVERPAYMENT OF PROPERTY TAX)	
3051-1 · Prev Yrs Overpayment	3,076.54
3051 (OVERPAYMENT OF PROPERTY TAX) - Other	3,430.59
Total 3051 (OVERPAYMENT OF PROPERTY TAX)	6,507.13
3110 (PROPERTY TAXES)	
3110-1 · Prev Yrs Prop Taxes	181,011.31
3110 (PROPERTY TAXES) - Other	6,886,781.87
Total 3110 (PROPERTY TAXES)	7,067,793.18
3040-2 · Prev Tax Lien Red	6,753.21
3040 · 1	7,951.45
3120 · CU TAX LIEN RELEASE	22,000.00
3187 · GRAVEL TAX	277.30
3190 · PROPERTY TAX INTEREST	
3190-1 Prev Yrs Interest	7,224.86
3190-2-1 Previous Years	555.73
3190-2-2 PrevYrsTaxLienInt&cost	4,519.34
3190-2-3 Previous Years	4,023.27
3190-4 cutl int/pen	203.99
3190 · PROPERTY TAX INTEREST - Other	3,258.05
Total 3190 · PROPERTY TAX INTEREST	19,785.24
3220 · MOTOR VEHICLE PERMITS	
3220-0 · Mv Overpayment	471.00
3220 · MOTOR VEHICLE PERMITS - Other	552,569.75
Total 3220 · MOTOR VEHICLE PERMITS	553,040.75
3230 · BUILDING PERMITS	
3230-1 · Septic (for septic)	885.00
3230-14 · Misscellaneous	900.00
3230-2 · Electric Permits	8,505.50
3230-3 · Burner Permits (added 2015 budget)	1,770.00
3230 · BUILDING PERMITS - Other	23,041.55
Total 3230 · BUILDING PERMITS	35,102.05
3290 · LICENSES, PERMITS AND FEES	
3290-1 · Vital Records	95.00
3290-11 · Dog Licenses	3,213.00
3290-13 · Franchise Fee	43,451.62
3290-14 · Miscellaneous	725.63
3290-3 · Titles	942.00
3290-4 · Decals	9,558.00
3290-5 · UCCS	435.00
3290-7 · Planning Board Fees	175.00
3290-8 · Zoning Board of Appeals	150.00
3290-9 · Bad Checks Fee	50.00
Total 3290 · LICENSES,PERMITS AND FEES	58,795.25
3319 · FEMA	16,585.91
3321 · GRANTS (Money Received from Grants)	
3321-3 · Emergency Mgmt Grant (Emergency Management Grant)	36,017.65
Total 3321 · GRANTS (Money Received from Grants)	36,017.65
3352 · ROOMS & MEALS	108,680.42
3353 · HIGHWAY BLOCK GRANT	58,196.48
3401 · INCOME FROM DEPARTMENTS	
3401-17 · Court Ordered Reimb	211.68
3401-6 · License to Carry (Pistol Permits chg name 2014)	160.00
3401-7 · Accident Reports	520.00
Total 3401 · INCOME FROM DEPARTMENTS	891.68
3404 · SOLID WASTE	
3404-A · Stickers	8,091.00
Total 3404 · SOLID WASTE	8,091.00
3501 · SALE OF MUNICIPAL PROPERTY	
3401-2 · Tax Deeded Property	25.00
Total 3501 · SALE OF MUNICIPAL PROPERTY	25.00
3502 · INTEREST ON INVESTMENTS	4,123.52
3504 · FINES AND PENALTIES	
3504-1 · Animal Violation Tickets	2,396.00
3504-2 · State Registry	10.00

3504 · FINES AND PENALTIES - Other	4,400.00
Total 3504 · FINES AND PENALTIES	6,806.00
3509 · REVENUE/ MISC SOURCES	
3509-1 · Checklists	325.00
3509-2 · Miscellaneous	1,089.88
3509-5 · Photocopies	114.50
Total 3509 · REVENUE/ MISC SOURCES	1,529.38
Total Income	8,032,270.42
Expense	
4290R · R- SB38 Grant Highway	61,514.87
6018WA · 2018 Warrant Articles Approved	
6018FP · 2018 Fire Ponds (25,000)	4,684.00
6018RR · 2018 Road Reconstruction (200,000)	391,000.00
6018RMF · 2018 Richie McFarland Center (2,100)	2,100.00
6018RCA · 2018 Rockingham Comm Action (1,500)	1,500.00
6018WA · 2018 Warrant Articles Approved - Other	60,740.00
Total 6018WA · 2018 Warrant Articles Approved	460,024.00
6016 WA · App 3/8/2016	
6016PDC · 6016 PD Personal Cameras 29,152	0.00
Total 6016 WA · App 3/8/2016	0.00
4130 · EXECUTIVE	
4130-LA · Legal Advertisements	1,613.36
4130-OE · Other Expenses	91.00
4130-SE · Selectmen's Expenses	109.14
4130-SS · Selectmen's Salary	2,250.00
4130D&S · Dues & Subscriptions	2,255.00
4130SES · Secretarial Support	8,088.00
Total 4130 · EXECUTIVE	14,406.50
4140 · ELECTION/REGISTRATION/VITAL REC	
4140-EE · Election Expenses	7,069.07

4140DCS · Deputy Clerk Salary	5,003.90
4140TCE · Town Clerk's Expenses	2,352.42
4140TCF · Town Clerk's Fees Payable	446.25
4140TCM · Town Clerk's Meetings	468.00
4140TCO · PC & Office Equipment	1,041.82
4140TCS · Town Clerk's Salary	13,056.72
Total 4140 · ELECTION/REGISTRATION/VITAL REC	29,438.18
4150 (FINANCIAL ADMINISTRATION)	
4150-E · Assessing Expenses/ Postage	444.64
4150ACS · Assessing Clerk's Salary	39,001.86
4150AS · Assessing Services	
4150GR · Utilites (for utilties expenses)	1,218.75
4150AS · Assessing Services - Other	44,180.51
Total 4150AS · Assessing Services	45,399.26
4150ASP · Assessing Supplies & Expenses	265.69
4150AUD · Auditing Services	13,750.00
4150D&S · Dues & Subscriptions	20.00
4150SS · Software Support	1,869.00
4150TCE · Tax Collector's Supplies & Exp.	4,479.76
4150TCM · Tax Collector's Meetings	440.00
4150TCS · Tax Collector's Salary	14,749.03
4150TM · Tax Map Update	500.00
4150TS · Treasurer's Salary	600.00
Total 4150 (FINANCIAL ADMINISTRATION)	121,519.24
4153 (LEGAL EXPENSES)	
4153- · Utilities	4,040.22
4153-E · Executive	27,411.80
4153-P · Planning/Zoning	5,081.26
4153PK · PKuegel	1,854.49
Total 4153 (LEGAL EXPENSES)	38,387.77
4155 (PERSONNEL ADMINISTRATION)	
4155-HI · Health Insurance	120,999.82
4155-PS · Payroll Service	3,344.00
4155-PT · Payroll Tax	21,396.74

4155-RS · Retirement System	86,910.21
4155D · ST & LT Disability	1,922.91
Total 4155 (PERSONNEL ADMINISTRATION)	234,573.68
4191 (PLANNING & ZONING)	
4191-H · Hearings	586.08
4191-M · Misc	110.00
4191BSO · Books, Supplies, Other	95.00
4191CRC · Circuit Rider Contract	10,132.00
4191RPC · Rockingham Planning Comm Dues	2,114.00
Total 4191 (PLANNING & ZONING)	13,037.08
4194R · Reno 2015 (Voted in Nov 2015 600,000)	5,650.00
4194 (GENERAL GOV. BUILDINGS)	
4194-W · Wage	10,662.50
4194A · All Gov't Buildings (ALL TOWN BUILDINGS)	48,343.74
Total 4194 (GENERAL GOV. BUILDINGS)	59,006.24
4195 · CEMETERY	
4195-TM · Tree Maintenance	0.00
4195-W · Wages	11,219.98
Total 4195 · CEMETERY	11,219.98
4196 (INSURANCE)	
4196-UI · Unemployment Ins	500.00
4196-WC · Workmen's Comp Ins	16,317.00
4196PLI · Property/Liability Ins	20,827.00
Total 4196 (INSURANCE)	37,644.00
4199 (GENERAL GOV. OPERATIONS)	
4199- · UT	0.00
4199-M · Miscellaneous	208.00
4199-P · Postage	2,304.59
4199-S · Supplies	3,763.68
4199-U · Utilities	16,897.41
4199OCS · Office/Comp Equipment/Software	3,592.19
Total 4199 (GENERAL GOV. OPERATIONS)	26,765.87
4210 (POLICE)	
4210-AC · Animal Control	3,123.25
4210-CM · Cruiser Maint.	1,810.03

4210-CO · Call Out/Overtime	13,723.39
4210-DW · Dept Weapons & Holsters (Dept Weapons and Holsters)	324.00
4210-E · Equipment	4,931.11
4210-F · Fuel	9,645.86
4210-OE · Operations/Support	15,146.41
4210-P · Prosecutor	15,900.04
4210-S · Salaries	281,778.80
4210-SS · Staff Support	41,899.01
4210-T · Training	3,411.43
4210-U · Uniforms	2,923.63
4210DWH · Dept Weapons & Holster	280.51
4210SPT · Part- Time Wages (All Part Time Employees in PD)	18,244.51
Total 4210 (POLICE)	413,141.98
4220 (FIRE DEPARTMENT)	
4220ADS · Administrative Support	21,275.23
4220AS · Amb/Rescue supplies	387.06
4220AT · Ambulance Training	112.00
4220BR · Building Repair	2,182.05
4220E · Electricity	2,436.42
4220ERR · Equip-Repair & Replace	1,267.85
4220F · Fuel/Heat	4,449.83
4220FT · Fire Training	534.90
4220HS · Hepatitis Shots	435.00
4220M · Miscellaneous	1,622.23
4220NE · New Equipment	1,314.36
4220P · Phones	2,893.08
4220P&R · Pager & Radio-Repair & Replace	2,263.00
4220PLT · Pump/Ladder Testing	817.79
4220S · Salaries	24,682.79
4220S&D · Subscriptions & Dues	1,871.90
4220SCB · SCBA Repair & Replace	1,047.20
4220TEU · Turnout Equip & Uniforms	2,448.43
4220VF · Vehicle Fuel	1,740.52
4220VR · Vehicle Repair	4,585.12
Total 4220 (FIRE DEPARTMENT)	78,366.76
4240 (BUILDING INSPECTION)	

4240-E · Electrical Permit Fees (For electrical inspections)	6,610.00
4240-S · Supplies	231.15
4240SBI · Building Permits	13,534.02
4240 (BUILDING INSPECTION) - Other	200.00
Total 4240 (BUILDING INSPECTION)	20,575.17
4290 (EMERGENCY MANAGEMENT)	
4290-O · Other Expense	1,191.13
4290-P · Phone	358.62
4290G · Emerg Mgmt Grant Exp	1,089.16
Total 4290 (EMERGENCY MANAGEMENT)	2,638.91
4312 (HIGHWAYS & STREETS)	
4312-HS · Highway Shed(Mat,Supplies,etc)	7,812.83
4312-LR · Loader Rental	9,780.00
4312-M · Misc (Storm Cleanup etc)	4,940.06
4312-P · Patching	3,245.35
4312-PS · Plowing/Sanding	76,569.96
4312-RM · Roadside Mowing	6,100.00
4312-RR · RoadResurface(shimming-grinding	0.00
4312-RS · Road Signs-Repair & Replace	1,440.18
4312-SD · Special Details/ Flaggers (Special Details/ Flaggers)	500.00
4312-SS · Sand and Salt	9,596.97
4312-U · Electricity	1,799.87
4312-W · Wages	15,789.52
4312BTR · Brush & Tree Removal	22,900.00
4312DSW · Ditching & Shoulder Work	1,795.00
Total 4312 (HIGHWAYS & STREETS)	162,269.74
4316 · STREET LIGHTING	1,695.69
4321 · ADMINISTRATION	1,647.75
4323 (SOLID WASTE COLLECTION)	
4323-RC · Recycling	41,479.13
4323SWC · Solid Waste Collection	74,320.87
Total 4323 (SOLID WASTE COLLECTION)	115,800.00
4324 · SOLID WASTE DISPOSAL	
4324RCD · Recycling Disposal	13,795.46
4324SWD · 4324 Solid Waste Disposal	47,087.63
Total 4324 · SOLID WASTE DISPOSAL	60,883.09
4411 · ADMINISTRATION-HEALTH	150.00
4414 · PEST CONTROL	25,129.00
4442 · WELFARE, DIRECT ASSISTANCE	50.00
4520 (PARKS & RECREATION)	
4520-SE · Special Events	2,574.00
4520SP · Sawyer Park (Sawyer Park)	36,294.98
Total 4520 (PARKS & RECREATION)	38,868.98
4550 (LIBRARY)	
4550-OE · Operating Expenses	40,760.96
4550-P · Payroll	72,833.54
Total 4550 (LIBRARY)	113,594.50
4611 · CONSERVATION	521.00
4711 (Principal-payment & retirement of long term bonds & notes)	40,000.00
4721 · interest pd on long term loan	16,370.50
4810 · Prop tax refunds, abatements	6,609.13
4811 · Motor vehicle reg refunds	734.18
4812 · REFUND (refund of overpayment/permits)	30.00
4931 · Payments to Rock. County	336,918.00
4933 · Payments to School Dist	
4933-E · Exeter Region Coop	3,125,440.00
4933-K · Kensington School District	2,380,973.00
4933 · Payments to School Dist - Other	-100,414.00
Total 4933 · Payments to School Dist	5,405,999.00
66900 · Reconciliation Discrepancies	-7,255.14
9999 · Payroll Clearing Account	-1,625.58
Total Expense	7,946,300.07
	85,970.35

Vendors

2-Way Communications Service, Inc	142.00
Adamson Industries Corp.	236.90
Al's Automotive Service Center	1,032.75
Anco Signs and Stamps	16.00
Arjay Ace Hardware	345.43
Arthur Wiggin- Reimbursement	253.04
Avitar Associates Of N E Inc	49,727.92
Axon Entriprise, Inc.	365.00
B & S Disposal	202,227.50
B & S Disposal-Reimbursement	3,854.16
Bannister Electric	165.22
Belisle & Son Timber Log & Hardwood	1,837.50
Bell & Flynn Inc	270.00
Ben's Uniforms	1,642.00
Benjamin Cole-Reimbursement	75.00
Bergeron Protective Clothing	3,143.44
Bernice Brewer	250.00
Blood, Linda Reimbursement	442.00
Blue Ribbon Dry Cleaners Inc	701.65
Boswell, Della	43.50
Brown & LaPointe, PA	4,279.50
Buxton, Linda- Reimbursement	50.00
BWP & Sons LLC	20,684.00
C P Building Supply Inc	1,347.72
Cameron Office Products	1,104.12
Carlene Wiggin, Reimbursement	481.54
Carol Beers-Witherell-reimbursement	764.68
Celtic Electric LLC	6,610.00
Cerissa Desrosiers	50.00
Chappell Tractor	127.99
Cheeza's Landscaping, LLC	6,800.00
Citizens Bank-Credit Card	4,062.64
Citizens Bank-Credit Card PD	7,623.65
Collins Flags.com	213.11
Comac Pump & Well LLC	1,800.00
COMCAST	7,267.35
Command Concepts	249.25
Computer Critical Care, LLC	2,326.82
Consolidated Communications	4,296.88
ConvenientMD LLC Stratham	435.00
CoreLogic, Inc	2,612.00
CRIMESTAR	300.00
Daniel Stacey	1,600.00
Deluxe for Business	363.66
Donahue, Tucker & Ciandella PLLC	11,477.03

Down To Earth Landscapes	269.18
EarthLink Inc	287.40
Eastern Propane & Oil	1,191.13
Emergency Services marketing Corp. Inc.	600.00
Epping Fire Department	105.00
Eric Young-Reimbursement	75.00
Estey, Timothy	54.38
Exeter Region Cooperative School District	3,025,026.00
Exeter River Local Advisory Committee	100.00
FairPoint Communications	604.84
Foss Motors	893.12
Gabe Cohen/ The Bel Airs	750.00
Gale Wendell-refund	30.00
Gallagher, Callahan & Gartrell	17,570.05
George E. Sansoucy, PE, LLC	1,585.61
Granite State Security, Surveillance, LLC	2,160.00
Great East Title Service	203.00
Green Works, Inc.	9,941.30
GreenBee Technologies, LLC	0.00
Harold Bragg	225.00
Hartmann Oil & Propane, Co.	1,652.35
Health Trust	122,922.73
Hidden Brook Farm	1,200.00
Higgins Office Products	52.90
Inclusion Solutions, LLC	115.00
Industrial Protection Services, LLC	1,583.86
Infinite Imaging	45.00
International Code Council	135.00
Interware Development Company, Inc.	933.00
Intoximeters	0.00
J.J.R. Holding Company, LLC	61.71
Jane Bannister	94.26
Jean Waldron	79.75
Jennifer L Croteau	239.58
JJR Holding Company, LLC	460.54
Joan Cancelli	17.00
Jonathan True-Reimbursement	1,276.16
Jordan Signature Heating	175.00
Joshua Belisle	3,488.00
Juli Noyes- Reimbursement	183.67
K&B Lawn Maintenance & Snow Removal LLC	53,899.96
Kensington Public Library	40,702.96
Kensington School District	2,380,973.00
Kriss Kliegle	100.00
Lakes Region Fire Apparatus Inc	435.36
Land & Boundary Consultants, Inc.	190.00
Leaf	1,365.00

Cash Basis	
LHS Associates, INC.	3,601.70
Lifesavers, Inc.	845.00
Lowe's	12.64
Lowe's Business Account	68.46
Mark Sherwood	22.00
Mary Jane Finnegan	53.00
Mary Jane Solomon	177.73
Matrix Paving and Excavating	42,285.50
Merrill, Peter	118.18
Michael A Gluck	7.80
Midway Oil	10,734.68
Minuteman Press	883.55
Mitchell Municipal Group, P.A.	3,348.82
Morton Salt, INC.	9,596.97
MOTORTOWN	6.49
Motortown Auto Parts	219.30
Municipal Pest Management Services Inc	25,129.00
National Wrecker INC	3,614.53
NAVITABS	106.25
New England Barricade Co	924.53
New England Lock and Safe	184.00
New England State Police Info Network	100.00
New Hampshire Health Officers Assn.	35.00
NH Assoc. 0f Chiefs of Police Inc	150.00
NH Assoc. Of Assessing Officials	20.00
NH Assoc. Of Conservation Commissions	296.00
NH City & Town Clerk Assoc.	100.00
NH Department of Safety-DMV	140.00
NH Employment Security	25.00
NH Fire Prevention Society	25.00
NH Municipal Association	2,360.00
NH Retirement System	86,910.21
NH State Firemen's Association	320.00
NH Tax Collectors Association	70.00
NHCTCA	50.00
NHTCA	50.00
Noll, Ann	139.57
Norman DeBoisbriand- reimbursement	82.13
Norman Giroux	13,484.02
Norman Giroux-Reimbursement	71.16
North Conway Grand Hotel	390.00
Noyes, Juli- Reimbursement	120.45
Otis Elevator Company	3,203.75
P & W	2,012.75
Pam Schwotzer	87.00
People's United Bank	56,370.50
Pike Industries Inc	1,792.85

Cash Basis	
Pinnacle Public Finance	60,740.00
Pitney Bowes	275.00
Pitney Bowes, Inc.	50.00
Plourde Sand & Gravel C., Inc.	7,812.83
Police One.com	640.00
Portsmouth Firefighters Charitable Assoc	370.00
Power Sound of New England	25,192.37
PRIMEX	37,644.00
Property Protection Monitoring	116.00
Purchase Power	3,626.25
R&D Paving Inc.	394,484.66
Red Jacket Mountain View	368.00
Registrar Of Deeds	14.00
Registry Of Deeds	2.50
Richie McFarland Children's Center	2,100.00
Rockingham Community Action Program, Inc	1,500.00
Rockingham County Chiefs Of Police Assoc	75.00
Rockingham County Registry of Deeds	279.21
Rockingham County Treasurer	336,918.00
Rockingham Planning Commission	12,246.00
Rockingham Planning Commission-Books	95.00
Royal Green Tree Service, INC.	3,000.00
RPF Environmental	1,200.00
Russell Perry	199.00
Rutishauser, Hans	43.50
Sam's Club	261.11
Sam's Club-PD	74.59
Sam's Club Discover	203.34
Sandra DeMaree	134.13
Scott H MacDougall-reimbursements	15.00
Seacoast Business Machines	887.65
Seacoast Chief Fire Officers Mutual Aid	1,391.90
Seacoast Media Group	2,435.34
Service Link LLC	25.79
Sewall Enterprises	6,100.00
SIG SAUER INC	280.51
Southeast Land Trust	125.00
Southeast Regional Refuse District 53B	1,647.75
Staples-Commercial Account-PD	38.37
Staples-Commercial Account-Town	544.82
Staples Credit Plan	130.46
Susan J Herney	179.18
Tabitha Mirisola	14.00
Techprint Inc	1,204.05
The Farm at Eastman's Corner	366.24
Timothy Riel Consulting	1,500.00
TMDE Calibration Labs, Inc.	230.00

crual Basis

Toni Capozzi-Gorski-Reimbursement	75.00
TOP COPY	287.00
Treasurer State Of New Hampshire	269.50
Treasurer State of NH - Dept. of Labor	50.00
TriTech's Perform Solutions	3,007.50
Tyler McAniff Painting	1,300.00
Unitil	11,965.69
Unitil DBA Northern Utilites	465.00
University of New Hampshire	480.00
Vachon, Clukay & Co, PC	13,750.00
Verizon	379.05
Verizon Wireless	4,315.29
Virtual Town Hall Holdings, LLC	1,500.00
W. D. Perkins	600.00
Walter G Carter and Donna M. Carter	30.71
Warrior Tactical, LLC	150.00
Waste Management of Turnkey Landfill	45,883.58
WB Mason	284.12
WB Mason-PD	808.71
WD Perkins	363.20
Wells Fargo	2,612.00
WEX Fleet Universal	10,291.15
Wiggin, Arthur Jr-reimbursement	0.00
Wiggin, Carlene-Reimbursement	291.30
William Quimby	162.76
Wilson Door, Inc.	5,650.00

Salaries

TREASURER	
Michael A. Schwotzer	$ 500.00
Sara Belisle, Deputy	$ 100.00

ROAD MANAGER	
Buxton, David W	$ 15,989.52

HEALTH OFFICER	
Karl Singer	$ 150.00

OFFICE STAFF*	
Kathleen T Felch	$ 38,508.16
Linda Buxton	$ 7,193.20
Mary Smith	$ 360.00

FIRE DEPARTMENT	
Ahearn, Katelyn J	$ 1,088.70
Andrews, John	$ 3,440.00
Bannister, Paul	$ 574.00
Freddette, Christopher	$ 1,066.25
Beane, Stephanie	$ 1,932.25
Cole, Benjamin	$ 381.96
Greene, Jason	$ 345.50
Heal, Gordon	$ 755.88
Kimball, Mark	$ 4,154.00
Lebel, John R	$ 2,571.00
MacDougall, Scott	$ 3,268.75
McCann, Holly	$ 558.50
McCarthy, Scott	$ 2,197.50
McGee, Scott	$ 2,323.50
Simmons Jr., James	$ 375.00
True, Jonathan	$ 20,332.00
Walsh, Jennifer	$ 1,165.50

POLICE DEPTMENT*	REG PAY	OT	PAID BY VENDORS
Boynton, Thomas L Jr.	$ 2,054.26		
Cain, Scott	$ 57,222.78	$7141.68	$ 9,221.00
Capozzi-Gorski, Toni	$ 41,116.06		
Felch, Chester	$ 915.75		$2,470.00
Frost, Donald	$ 51,272.00	$3,904.37	$3,823.50
Gorski, Dennis	$ 13,390.00		$2,704.00
Hart, William	$ 15,594.27		
Maguire, Christopher	$ 51,238.80	$1,961.53	$3,552.00
Sanders, Scott D	$ 73,479.12		$10,098.00
Sielicki, Michael J	$ 312.50		$180.00
Wlasuk, Sean	$ 44,240.16	$1,127.83	$8,528.50

ANIMAL CONTROL OFFICER	
Noyes, Juli	$ 1,994.13

SELECTMEN	
DeBoisbriand, Norman	$ 750.00
Wadleigh, Robert	$ 850.00
Blood, Linda	$ 750.00

TOWN CLERK'S OFFICE	
Beers-Witherell, Carol Town Clerk and Deputy	$ 10,201.87
Wiggin, Sarah Deputy	$ 625.00
Frost, Dawn Town Clerk	$ 7,225.00
Wadleigh, Nancy Deputy	$ 264.00

TAX COLLECTOR'S OFFICE	
Wiggin, Carlene, Tax Collector	$ 14,470.19

***No Insurance payments made by employees were deducted, all figures are gross.**

EMERGENCY MANAGEMENT

Boswell-Perreault, Lisa	$	162.50

SCHOOL PAYMENTS

Kensington School District	$	2,380,973.00
Exeter Region Cooperative School District	$	3,025,026.00

KENSINGTON LIBRARY STAFF

Bisbee Berardino, Kristin	$	8,467.81
Donovan, Dana	$	12,558.40
Donovan, Molly	$	2,855.18
Gilbert, Susan	$	39,001.56
Hunt-Brackett, Jane	$	3,136.32
Powers, Christine	$	420.28

CAMP COUNCELORS

Belisle, Allison	$	5,733.00
Casey, Jacob	$	1,100.00
Chisholm, Luke J	$	2,625.00
Chisholm, Max A	$	2,177.50
Lefebvre, Smythe	$	1,800.00
Quimby, Emma	$	7,357.50
Quimby, Sara	$	1,129.50
Sailer, Meghan	$	1,210.00

MAINTAINANCE

Wiggin, Arthur	$	10,200.00
Burke, William	$	4,720.00

Special Revenue Funds

Ambulance

Income	
3422-C · COMSTAR INCOME	2,702.73
Total Income	2,702.73
Expense	
4220 · PAYMENTS TO COMSTAR	253.35
4221 · Payments	92.55
Total Expense	345.90
Net Income	**2,356.83**

Special Detail

	Jan - Dec 18	
Income		
3421 · 3421 Deposits from SD	56,442.86	
Total Income	56,442.86	
Expense		
4216 · 4216 Special Detail Expenses		
4216-P-Expenses		
4216-NH · 4216-NHRS	4,781.94	
4216-P · 4216-PSS	297.23	
4216-PM · 4216-PMED	586.50	
4216-P - Payroll	39,664.50	
Total 4216-P-Expenses total	45,330.17	
4216 · 4216 Special Detail Expenses – Other-vehicle expense	59,805.64	including lettering and lease payments
Total 4216 · 4216 Special Detail Total Expenses	105,135.81	
Total Expense	105,135.81	
Net Income	**-48,692.95**	
Additional income of $26,076 for unpaid invoices at year end	26,076.00	
NHPDIP prior years balance forward $35,817.22	35,817.22	
	$ 13,200.27	ending balance

Revolver Accounts

	Jan - Dec 18
Income	
3503	
3503-1 · Field Rentals	8,304.00
3503-2 · User Fees	500.00
3503-5 · Light usage fees for fields	350.00
Total 3503	9,154.00
3508	
3508-1 · Signage	500.00
3508-2 · Donations	2,940.32
3508-3 · Events	1,215.00
Total 3508	4,655.32
3509	
3509-1 · Programs	
35091AP · Athletic Programs	70.00
35091SC · Summer Camp	31,032.00
35091SK · Ski Trip	4,992.00
Total 3509-1 · Programs	36,094.00
3509-SB · Co-ed Softball	4,670.00
Total 3509	40,764.00
Total Income	54,573.32
Expense	
4521	
4521-E · Electricity	6,007.23
4521-P · Phone	530.84
Total 4521	6,538.07
4522	
4522- · WATER Start Up Yearly	495.00
4522-G · General Maintenance	5,255.50
4522-I · Irrigation	701.20
4522-T · Turf Care	6,204.00
Total 4522	12,655.70
4525	
4525-H · Health	371.64
Total 4525	371.64
4526	
4526- J · Janitorial Payroll	4,810.00
4526-C · Concession Stand	459.45
4526-CG · Cost of Goods	
4526CG2 · Supplies	319.27
Total 4526-CG · Cost of Goods	319.27
4526-CP · Propane/ Concession Stand	851.89
Total 4526	6,440.61
4589	
4589-AP · Athletic Programs	129.38
4589-EV · Events	3,851.34
4589-EX · Summer Camp Expense	2,238.25
4589-fw · Fireworks Expense	4,000.00
4589SCB · Summer Camp Buses	2,412.50
4589SCP · Summer Camp Payroll	24,208.00
4589SCR · Summer Camp Refunds	120.00
4589SCS · Summer Camp Supplies	1,052.15
4589SKI · Ski Trip	4,992.00
Total 4589	43,003.62

4155 · PAYROLL TAXES	
4155-MJ · Janitorial Med	69.75
4155-sc · summer camp s	1,500.93
4155-sj · Janitorial SS	298.22
4155-sm · summer camp r	293.21
4155 · PAYROLL TAXES -	57.83
Total 4155 · PAYROLL TAXES	2,219.94
4810 · refund account	583.00
Total Expense	71,812.58
Net Income	-17,239.26

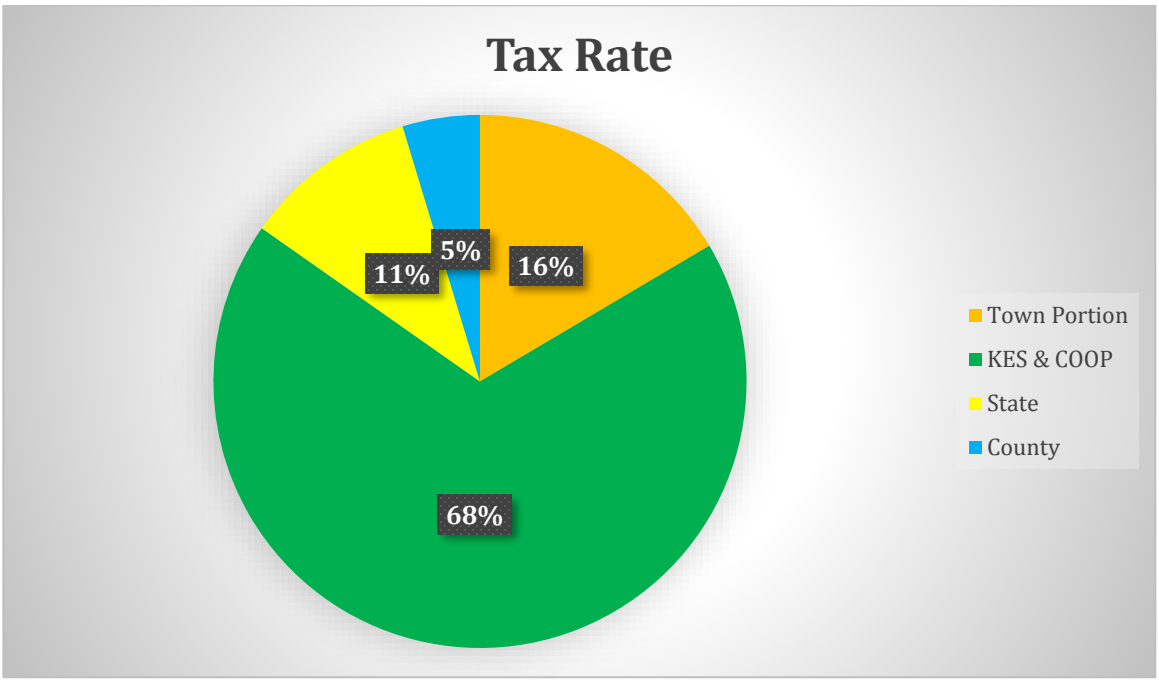
EMS Revolving Fund

Jan - Dec 18

Income	
3160 Ambulance payments	11,979.51
Total Income	11,979.51
Expense	
4215 AR Ambulance	29,177.42
4215 L EMS Licenses	1,914.08
4215 R EMS Supplies	3,921.53
4215 S Services	1,063.74
Total Expense	36,076.77
Net Income	**-24,097.26**

Income voted 2018 of $155,000

Tax Rates



Town of Kensington 2018 Tax Rate

TOWN	3.06
County	.87
KES & COOP	12.66
State	1.96
Total Tax Rate	**18.55**
2017 TAX RATE	**22.39**
2016 TAX RATE	**23.51**
2015 TAX RATE	**23.11**
2014 TAX RATE	**23.86**
2013 TAX RATE	**24.55**
2012 TAX RATE	**20.08**
2011 TAX RATE	**18.87**

Tax Collector's Report

CARLENE WIGGIN
Summary of Tax Accounts
Fiscal Year Ended December 31, 2018

DR.

	Levies of 2018	Levies of 2017
Uncollected Taxes – Beg. Fiscal Year		
Property Taxes		181,079.31
Taxes Committed This Year		
Property Taxes	7,122,786.00	
Land Use Change Tax	22,000.00	
Excavation Tax	277.30	
Overpayments		
Credits Refunded	6,507.13	
Interest Collected on Delinquent Taxes		
All taxes	3,462.04	7,224.86
TOTAL DEBITS	**$7,155,032.47**	**$188,304.17**

CR.

	2018	2017
Remitted to Treasurer		
Property Taxes	6,893,289.00	131,817.09
Land Use Change Tax	22,000.00	
Excavation Tax	277.30	
Interest	3,462.04	6,593.36
Penalties		631.50
Converted to Liens (Principal only)		49,194.22
Abatements Granted		
Property Taxes	33,391.00	68.00
Uncollected Taxes End of Year		
Property Taxes	202,613.13	
TOTAL CREDITS	**$7,155,032.47**	**$188,304.17**

Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2017

	DR.		
	2016	Levies of 2015	2014+
Unredeemed Liens Beginning of The Fiscal Year		29,855.60	24,106.93
Liens Executed	66,167.30		
Interest/Costs Collected	1,597.53	3,044.62	9,011.55
TOTAL DEBITS	**$67,764.83**	**$32,900.22**	**$33,118.48**
	CR.		
Remittance to Treasurer			
Redemptions	40,455.73	15,782.26	24,106.93
Interest/Costs	1,597.53	3,044.62	9,011.55
Abatements of Unredeemed Liens		755.52	
Unredeemed Liens End of Year	25,711.57	13,317.82	
TOTAL CREDITS	**$67,764.83**	**$32,900.22**	**$33,118.48**

Town Clerk's Report

Town Clerk Report 2018

Carol Beers – Witherell, Town Clerk

Year Ending December 31, 2018

Automobile Registrations	$ 552,569.75
Decals	$ 9,558.00
Titles	$ 942.00
Dog Licenses, Permits and Fees	$ 3,213.00
Animal Violations, Fines and Penalties	$ 2,396.00
Vital Records	$ 95.00
UCC Filings	$ 435.00
Bad Check Fees	$ 50.00
Motor vehicle Overpayment	$ 471.00
Voter Checklists	$ 325.00
Wet Land Permits	$ 0.00
Pole Licenses	$ 0.00
Total to Treasure	$ 570,054.75

Dog Licensing

Each owner of a dog four months old or over must license the dog with the Town Clerk before May 1st of each year. By law, dogs age 4-7 months old must receive a Rabies Vaccination. The certificate of vaccination is to be presented to the Town Clerk at the time of licensing.

Male	$9.00	Female	$9.00
Neutered Male	$6.50	Spayed Female	$6.50

Senior Citizen's Discount: (Residents 65 and older) $2.00 for first dog only

Penalties:

- $25.00 Fine after June 1
- $7.00 fine for handling per RSA
- $1.00 fine each month dog is unregistered

Vital Statistics for 2018

Births

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHERS NAME	MOTHERS NAME
Hirt, Gemma Louise	03/27/2018	PORTSMOUTH, NH	Hirt, James	Hirt, Diane
Botsch, Kaelem Joseph	10/06/2018	PORTSMOUTH, NH	Botsch, Kevin	Reidy, Lucie
Darak, Ryder Knox	12/19/2018	EXETER, NH	Darak, Beau	Darak, Tara

Deaths

DECENDENT'S NAME	DATE OF DEATH	DEATH PLACE	FATHER/PARENTS NAME	MOTHER/PARENTS NAME	MILITARY
Bodwell, Harold R	05/20/2018	Kensington	Bodwell, Harold	Turner, Dorothy	Y
Blaney, Evelyn	06/07/2018	Madbury	George, Arthur	Douglass, Margaret	N
Felch, JR Howard	06/28/2018	Exeter	Felch, Howard	Currier, Georgianna	Y
Lowry, Nancy	08/08/2018	Kensington	Doyle, Henry	Tierney, Catherine	N
LeBlanc, Paul	10/12/2018	Kensington	LeBlanc, George	Belliveau, Marie	N
Grover, Donald	12/14/2018	Kensington	Grover, William	Savage, Janie	Y

Marriages

PERSON A NAME/RESIDENCE	PERSON B NAME/RESIDENCE	TOWN OF ISSUE	PLACE OF MARRIAGE	DATE OF MARRIAGE
Bloomberg, Fred Kensington, NH	Cormier, Clare M Kensington, NH	Exeter	Exeter	06/08/2018
Freeman, Peter F Kensington, NH	Perker Feld, Karen E Kensington, NH	Hampton Falls	Kensington	06/29/2018
Terjanian, Aaron H Beverly, MA	Congdon, Lindsey C Kensington, NH	Exeter	Rye	07/28/2018
Cusack, Collin P Kensington, NH	Muller, Kaitlin A Kensington, NH	Exeter	Tamworth	09/22/2018
Dinicola, Maribeth Kensington, NH	Bonzani, Paul Kensington, NH	East Kingston	Kensington	10/06/2018

Police Department Report

Kensington Police Department

Scott D. Sanders
Chief of Police

TEL: (603) 772-2929
FAX: (603) 778-4949

95 Amesbury Road
Kensington, NH 03833

2018 Kensington Police Department

Annual Report

In 2018, we observed a continuation in the downward trend of property crimes (burglaries, thefts, and criminal mischief) reported within our community. For the first time in almost two decades, there were no reported burglaries. While I recognize that many possible contributing factors exist, like the economy, which is out of our direct control, I do firmly believe that this trend is strongly associated with the relationship we have built with the community and hard work of the dedicated members of our department. By strengthening our connection to the community members, through social media and other means, it has allowed us to work more collaboratively than ever with residents and I believe is evidenced in the reduction of criminal activity in our community. Residents now regularly report suspicious activity and are taking an active role in helping us reduce these crimes, which are often, if not always, crimes of opportunity.

In addition to continuing to strengthen our relationship with the community, I believe that the proactive law enforcement philosophy and approach utilized by our organization has made Kensington a less desirable target for people looking to commit crimes. Some of the elements that have been a significant factor in our efforts include incorporating twenty-four hour police coverage, the low-profile look of our police vehicles, and the consistent and firm prosecution of offenders. We have also strived to hire officers who are professional, compassionate, and above all, good people to help share in the responsibility of keeping this wonderful community safe.

In late December, I announced I had made the difficult decision to retire from law enforcement to take a position in the private sector. While the idea of leaving this profession and an organization which has

provided many opportunities for me is nerve-wracking, I know it is the right decision for my family and me. I also know, that the Kensington Police Department, and the dedicated men and women who work here, will continue to experience great success in the future. Despite the many obstacles this department faced over the years, such as operating out of construction trailers, at times with no running water or bathrooms, the members of this department have always stood committed and ready to serve the residents of this community, and they should be incredibly proud of their efforts, as I am of them. It has been one of the highest honors of my life to work alongside the members of the Kensington Police Department.

I would also like to thank the residents of Kensington, who have supported both me individually and the department as a whole. I greatly appreciate the kindness I have been shown during the ten and a half years I have worked here. Many have gone out of their way to make me feel a part of this community, and I will greatly miss interacting with all of you daily. I also want to thank the various selectpersons I have worked with during my tenure as chief. Though we may not always have agreed on things and at times shared vastly different perspectives, I always knew that we were working towards the same goal of providing a safe and welcoming community for its residents and visitors. I appreciate the support and respect I was shown, as well as the opportunity and trust that was placed in me at the time of my appointment as a young man still very early in my career. My time in Kensington, both the good days and the bad, will forever be an important part of who I am.

Respectfully,

Chief Scott D. Sanders

2018 Police Department Statistics

				2014	2015	2016	2017	2018
Calls For Service				3501	4654	5928	5017	6677
911 Hang-up				14	18	19	6	11
ACO				52	47	70	66	70
Alarms				107	87	115	90	74
Alcohol - Minors				4	7	7	8	1
Alcohol - Open Container				0	3	3	1	1
Arrests				90	130	168	80	101
Assist Other Agency				153	243	308	246	235
House/Business Checks				822	1162	1721	1918	2676
Burglaries				5	5	2	1	0
Civil Issues				14	5	4	10	1
Criminal Mischief				2	3	6	1	0
Criminal Threatening				2	4	2	4	3
Criminal Trespass				1	0	4	1	3
Death Investigations				0	0	0	1	0
Disobeying A Police Officer				1	3	6	3	0
Disturbances				4	3	6	7	2
Disabled M/V				25	39	25	26	30
Domestics				10	16	11	16	19
DWI				10	9	11	1	4
Driving After Suspension				23	30	33	18	24
Drug Arrests				17	47	36	14	9
Harassment				3	0	1	11	3
Incident Reports				76	110	96	70	62
Juvenile Issues				5	10	8	5	2
Medical Aid/KFD				93	100	118	118	98
Missing Persons				2	0	1	1	0
M/V Accidents				55	54	62	69	70
M/V Summonses				242	355	388	339	397
M/V Warnings				1138	1361	1742	1226	1583
M/V Complaints				36	10	9	8	9
OHRV Incidents				2	3	0	0	1
Paperwork Service				38	39	60	44	82
Protective Custody				8	7	16	11	12
Public Assists				21	99	150	115	197
Resisting Arrest				2	4	2	0	0
Road Hazards				63	49	35	55	80
Sexual Assaults				0	0	1	1	0
Simple Assaults				5	4	5	10	1
Suspicious Activity				19	17	22	11	18
Suspicious Persons				20	10	10	9	4
Suspicious Vehicles				49	58	50	34	47
Theft				8	6	7	3	4
VIN Verifications				19	26	28	23	19
Welfare Checks				18	25	19	22	23

Fire Department Report

KENSINGTON FIRE RESCUE

124 AMESBURY ROAD KENSINGTON, NH 03833

Business (603) 772- 5751 Fax (603)772-8213

www.town.kensington.nh.us/

2018 ANNUAL REPORT

This year we celebrated 70 years of the Kensington Fire Department (1948-2018) by having a dinner for past and current members. It was great to hear some of the stories and meet some of the people that had the vision to create and build the fire department. It is now our job to continue and carry that vision into the future.

Lieutenant Paul Bannister and Firefighter Skip Heal decided to retire this year. Both had many years of service to the town and department. Although we wish them well and we know they have more time to relax, their years of experience and knowledge are missed. All past members are welcome to stop in and visit and we hope they will continue to do so.

This year, we are looking to "pay off" Engine 2 so it will be owned by the Town. We tested all the fire pumps on the trucks and next year we will test the hose and ladders to ensure their operational safety. The KFR is now paid-per-hour instead of a stipend, and this was a cost savings to the town while being equitable to the members.

Our ambulance is now 20+ years old, and we are looking for a newer (but used) vehicle to replace the current one. This will be at no cost to the taxpayer, as we use the income from the ambulance billing to pay for it as well as EMS supplies, training and equipment.

Scott McCarthy, Scott McGee and Stephanie Beane have earned their EMT licenses, and we are very proud of them! They are already responding on calls in their new role. We purchased a new defibrillator/monitor so we can provide better services to you and we were able to add an additional four EMT's to the roster.

There is a new nationwide training platform for recertifying emergency medical technicians and members must attend 50+ hours of continuing education every two years to keep up with current trends and new techniques so they can provide high quality professional care when called upon.

Firefighters are also training constantly so they can be ready when called out. Water supply, fire attack, rescue, breathing apparatus and overhaul are all part of the trade. We sent two people to school to get their commercial driver's license (now a requirement to drive the large fire trucks) and had two members take some specialized training in rescue situations. Although we do a lot of the basics in-house, we have started a new training model where we occasionally train with surrounding towns- East Kingston, Hampton Falls and South Hampton to name a few. We have added two members- Mike Lawson Sr. and Mike Lawson Jr. and they are already learning some fire and EMS skills.

Lieutenant MacDougall and FF/EMT McGee are now Deputy Forest Fire Wardens and will be helping to issue permits throughout the year and gain training in forest fire attack and management.

We would like to thank you, KPD, town officials and the surrounding communities for their assistance and support in the past year and we stand ready to help when called upon.

2018 INCIDENTS

FIRE ALARM ACTIVATIONS		15
STRUCTURE FIRES		2
FIRE CALLS-OTHER		23
BRUSH/UNPERMITTED	9	
SERVICE CALLS		15
FIRE-MUTUAL AID GIVEN		6
EMS CALL- KFR TRANSPORT	42	
EMS CALL – NO TRANSPORT	28	
MOTOR VEHICLE ACCIDENTS	12	
EMS- MUTUAL AID FROM:		
EAST KINGSTON		15
EXETER		2
HAMPTON FALLS		6
EMS-MUTUAL AID GIVEN		1
		____
RESPONSES TOTAL		176
PUBLIC ASSISTS		27
BURN PERMITS ISSUED		118
FIRE INSPECTIONS		101

Jonathan True
Fire Chief

Report of Forest Fire Warden and State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers' fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

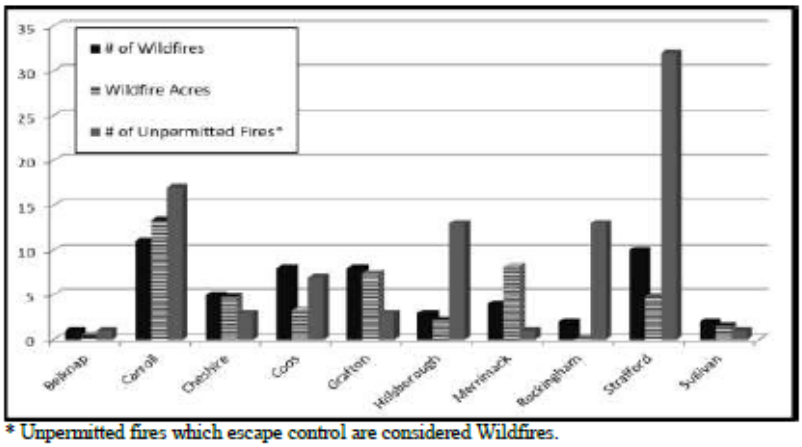
Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

In 2019, we will be recognizing Smokey Bear's 75th birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility – remember his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2019 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.org.

2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180
2014	112	72	53

* Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED
(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
1	10	4	1	5	0	6	2	24

Emergency Management 2018 Annual Report

Town of Kensington, New Hampshire
Office of Emergency Management

We began 2018 with a region-wide exercise to show the capabilities of Emergency Management to handle decision making during an emergency and we passed with flying colors. The next drill will be held in 2020. This year saw completion of the audio and visual systems in the Selectmen's meeting room which is also the Emergency Operations Center for the Town. The EOC can be opened to assist in the planning and handling of emergency situations or potential disasters that could affect the Police/Fire Departments, the Town or region. We also get information out to the public using various systems (internet, radio, TV, cable and sirens).

As Emergency Management Director, I was able to secure some additional funding for the Town. One of the storms in March was a "Presidential declaration emergency". This opened the door for reimbursement funding from the federal government to the town for responses during and immediately after the storm, including plowing and debris/tree removal.

We also received reimbursement money for part of the sound system that was started by Mr. Gustafson in 2017. And finally, we have accepted a grant to update our all-hazard mitigation plan. This document has multiple plans to deal with and prepare for various situations in Town- flooding, wildfires, blizzards, and others. This allows us to look at the potential for an incident and get prepared for it with equipment, engineering and preplanning to reduce the potential damage and make the Town safer overall.

We are always looking for additional personnel to help with these endeavors. There is not a huge time commitment and you are paid for your participation. Please feel free to contact me via the Town website if you are interested.

Finally, I request your help by providing the Emergency Management office with evacuation information. If you, a spouse or friend is in a wheelchair, bedridden, has a hearing or visual impairment or may have other needs (short or long term) please contact us. This information is shared with the Police Department who may perform well-being checks, Fire Rescue who may be called upon to respond to an EMS or fire call and Emergency Management who may need to obtain adequate resources in case of an evacuation of a section or the entire town. There are cards you can fill out on the calendars from Seabrook Station or you may call me directly and we can meet to discuss your needs discreetly.

To keep up with emergency information, please sign up for NH Alerts (in your app store) a free app for your phone that will keep you informed if there is an emergency in your area. You can tailor the alerts you want to receive including amber alerts, weather, traffic, evacuation, etc.

Jonathan True
Emergency Management Director

Library Report

Kensington Public Library 2018 Annual Report

In 2018 we began to implement the goals we established in the 2017 Strategic Plan, working to accomplish our mission of serving the community members as a resource for quality materials and programs that meet their personal, educational and recreational needs.

First and foremost in our planning is to make the Sawyer Room more attractive as well as more accessible for events and programs. Our afterschool programs for children are well attended and an improved Sawyer Room would provide us with the room we need. Some of the artifacts belonging to the Historical Society have been moved to other buildings in town and the rest will remain as displays.

Visits to the Library have remained steady while attendance at our events has increased. This is a common trend in libraries as they become more than repositories for materials, rather community centers for learning and education. Both e-books and audio book downloads have increased substantially while circulation of physical items has dipped slightly.

Highlights of the Year:

- Began work on Memorial Garden with remainder of planting to take place in the spring of 2019. A granite memorial bench was relocated from the front of the building to the garden with plans for a second bench to be installed.
- Formulated plans for children's outdoor area at the back of the Library with landscape architect
- Migrated to new catalog/circulation system
- Met with NH State library consultant to evaluate building space utilization and accessibility to Sawyer Room
- Added new 'book browsers" in children's room for easier access to picture books
- Began planning for the 125th anniversary celebration in 2020 with a committee of volunteers
- Replaced heating system in children's room
- Added more reading/working area in stack room which replaced shelves in response to patrons' requests; a common trend in libraries
- Purchased two new computers
- Celebrated the completion of a Kensington teen's Eagle Scout project: digitizing town's vital records which can be accessed on Library website.
- Received a donation of overhead scanner from Kensington Eagle Scout
- Had another very successful summer reading program for kids, teens and adults

Activities and events for community:

For adults:

- Co- hosted four speakers with the Kensington Historical Society through the NH Humanities Council
- Continued weekly "Learn to Knit" evening lessons on Wednesday evenings
- Facilitated monthly book clubs

For children:

- Annual Ice Cream Social at Sawyer Park to conclude summer reading program …over 100 people attended.
- Movie and craft afternoons for children on early release and no school days
- Weekly preschool story and craft time
- Monthly preschool yoga

Ongoing activities:

- Regular acquisition of new titles as well as weeding of collection
- One-on-one technology assistance for patrons when needed
- Interlibrary Loan service
- Facilitated patron use of borrowing e-books and audio books from Overdrive service
- Provided reduced price or free museum passes for patrons to popular area museums

Workshops Attended by Staff:
Children's Librarians of New Hampshire Annual Meeting
NH Library Association Annual Conference
Continued involvement in Seacoast Area Libraries Group

Friends of the Library Contributions:

- A gift basket and "lottery board" that were raffled off at the Holiday Fair
- Spring Book/Bake/Plant Sale
- Summer long Heirloom tomato sale at the Library
- Summer Reading Program performance sponsorship
- Funded kids activities at Kensington Holiday Fair table
- Flower boxes in front of the Library changed and maintained with seasonal plantings

The Library staff is grateful to all of our patrons who frequent the library for books, DVDs, events, etc. We would also like to thank those who have been so generous in donating their time, expertise and funds to the library. We are fortunate to be in such a wonderful, caring community. We are also very appreciative of the work and commitment of our Friends organization. Without them, we would not be able to offer as many wonderful events to Kensington's children.

KENSINGTON PUBLIC LIBRARY STATISTICS

	2017	2018
GENERAL SERVICE		
Hours of Service per Week	31	31
Number of Library Cards In Effect	1,013	1.047
Total Annual Library Visits	8366	8,443
Meetings Held in Library	35	40
Public Computer Use	70	90
Online Database Searches	514	495
New patrons in 2018* (new statistic)		31

LIBRARY HOLDINGS		
Total Materials in the Collection	16,606	16,756
CIRCULATION		
KPL Materials Loaned	14,365	13,627
Items Requested from Other Libraries	1082	1,092
Items sent to other libraries	366	282
Museum Passes Borrowed	90	72
E Books downloaded	448	506
Audio books downloaded	878	1,056
TOTAL CIRCULATION:		
PROGRAMMING		
Total Programs Sponsored by the Library	35*	40*
Summer Reading Program Events	9	10
* not including weekly story times, monthly book club and knitting workshops		

Kensington Public Library

Treasurer's Report for year ending 12/31/2018

LIBRARY OPERATING FUND

Expenses	
Professional Fees & Expenses	866.49
Library Materials	19,857.09
Supplies & Equipment	7,611.11
Heat & Light	8,313.34
Programs	250.79
Other Services	7,231.46
Payroll	71,615.62
TOTAL EXPENSES	**$115,745.90**
TOTAL BUDGET	**$106,829.00**
Donations	
Patron Donations	1,175.00
Fees (non-resident, copier, fax, conscience box, etc.	55.00
Grants	XX
Friends donations	759.00
TOTAL DONATIONS	**1,989.00**
NOTE: these numbers are unaudited	

Road Manager Report

2018 began with mild weather but as spring came winds and rain were more than normal. A lot of the smaller dead trees and limbs blew down and we had call after call to remove them. 2017 and 2018 Road Reconstruction were bundled together and most of Moulton Ridge Road, Osgood Road and Kady Lane were worked on. Road side mowing was done in early July by Sewall Ent. We continued our winter salt contract with Morton Salt and entered in a contract with Plourde Sand & Gravel.

It was very tough getting to the end of the year money wise, but with the help of the Board of Selectman and Kathy we got there with just a small over run.

Thank you,

Dave Buxton

Trustees of the Trust Funds 2018 Report

Report of the Town of Kensington, Trustees of the Trust Funds

Fiscal Year 2018

Trustees of Trust Funds are the custodian of the town's perpetual care funds, charitable trusts, and capital reserve/expendable trust funds. Trustees of Trust Funds make the decisions regarding expenditure from these funds based on the wishes of the donor in the case of privately donated funds, and release capital reserve funds and expendable trust funds to the appropriate government officials upon request. Trustees of Trust Funds make the decisions on how these funds are to be invested based upon the statutes and the investment policy adopted by the Trustees. *Source: Charitable Trusts Unit, Department of Justice, State of New Hampshire (2017) Handbook for Trustees of Trust Funds*

The Town of Kensington Capital Reserve Funds and Common Trust Funds were invested on behalf of the Town by Bearing Point Wealth Partners based on the Trustee of the Trust Funds Investment Policy. During the year ended December 31, 2018, the market value of the Funds decreased by $15,689.50 compared to the balance at December 31, 2017.

During the year there were additions to the Highfield Farm Trust, as well as income earned and remitted to the John W. & Jesse E. York Scholarship Fund from monies held by Cambridge Trust. Five local students were recipients of scholarship awards from the John W. & Jesse E. York and Bessie B. York & Faith N. York Scholarship Funds. There was no new activity in the Capital Reserve Funds.

The following schedules reflect the calendar year activity, the December 31, 2018 value of the Funds and the State of New Hampshire Report of Trust and Capital Reserve Funds (MS-9).

Respectively Submitted:

Trustee of the Trust Funds:

James Webber, Chair
Holly McCann
Shawn Smith

Trustees of Trust Funds Summary of MS-9 & MS-10

During Fiscal Year 2018 the Trust Funds Incurred the Following Activity
(not including interest, Gains or Fees)

Additions and New Funds:		
Perpetual Care		
Perpetual Care and for the Good of the Cemetery	$ -	
Highland Farm Trust	$ 2,300.00	
John W. & Jesse E. York Scholarship	$ 3,636.49	
		$ 5,936.49
Disbursements:		
Highland Farm Trust	$ 800.00	
John W. & Jesse E. York Scholarship	$ 5,500.00	
Bessie B. & Faith N. York Scholarship	$ 4,000.00	
		$10,300.00
Portfolio Management Fees		$ 2,073.28

Town Of Kensington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2018

				PRINCIPAL			INCOME				TOTAL	
First Deposit	Name of Fund	Purpose of Fund	How Invested	Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
CEMETERY												
1912-2017	Perpetual Care	Cemetery Mtnc	Common TF	27,960.35	-518.62	27,441.73	22,024.37	1,642.97	0.00	23,667.34	51,109.07	51,057.53
1944-2016	Perpetual Care & For the Good of the Cemetery	Cemetery Mtnc	Common TF	12,655.70	-238.65	12,417.05	10,347.87	756.06	0.00	11,103.93	23,520.98	23,497.28
Total Cemetery				40,616.05	-757.27	39,858.78	32,372.24	2,399.03	0.00	34,771.27	74,630.05	74,554.81
GENERAL TRUSTS												
1998	Highfield Farm Trust	Maintenance	Common TF	10,716.37	1,055.32	11,771.69	914.80	1,546.22	800.00	1,661.02	13,432.71	13,419.18
Total General Trusts				10,716.37	1,055.32	11,771.69	914.80	1,546.22	800.00	1,661.02	13,432.71	13,419.18
KENSINGTON SCHOOL DISTRICT												
1992	Educational Trust	Grants	Common TF	8,349.43	-103.18	8,246.25	1,597.58	326.93	0.00	1,924.51	10,170.76	10,160.52
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	0.00	0.00	0.00	9,400.28	3,931.46	5,604.80	7,726.94	7,726.94	7,719.16
2014	Bessie B. York & Faith N. York Educational Fund	Scholarships	Common TF	209,954.91	-2,265.08	207,689.83	9,135.06	7,121.01	4,000.00	12,256.07	219,945.90	219,724.45
Total Kensington School District				218,304.34	-2,368.26	215,936.08	20,132.92	11,379.40	9,604.80	21,907.52	237,843.60	237,604.13
CAPITAL RESERVE FUNDS												
1987	Highway Equipment	Equipt Purchases	Common CRF	12,560.14	34.46	12,594.60	25,541.56	665.29	0.00	26,206.85	38,801.45	38,611.06
1987	Land & Buildings	Acquisition	Common CRF	6,079.58	8.84	6,088.42	3,695.57	170.68	0.00	3,866.25	9,954.67	9,905.82
1966	Roads	Maintenance	Common CRF	1,847.94	4.08	1,852.02	2,664.42	78.80	0.00	2,743.22	4,595.24	4,572.69
1995	Fire Dept. Equipt	Purchases	Common CRF	19,756.22	19.89	19,778.11	2,247.41	384.22	0.00	2,631.63	22,409.74	22,299.77
1997	Police Cruiser	Purchases	Common CRF	102.44	0.15	102.59	62.66	2.88	0.00	65.54	168.13	167.30
1998	Revaluation	Future Need	Common CRF	1.00	0.00	1.00	0.31	0.00	0.00	0.31	1.31	1.30
Total Capital Reserve Funds				40,349.32	67.42	40,416.74	34,211.93	1,301.87	0.00	35,513.80	75,930.54	75,557.94
			GRAND TOTALS:	309,986.08	-2,002.79	307,983.29	87,631.89	16,626.52	10,404.80	93,853.61	401,836.90	401,136.06

Cemetery Trustees Report 2018

The Cemetery Trustees would like to thank K&B Landscaping for their hard work to make the cemetery's and town buildings look great.

Thank You.

The Trustees

REMINDERS

Artificial flowers are not to be placed at gravesites. Wires cut accidentally by lawnmowers can cause serious injury to both the mower and the person mowing.
Christmas decorations should be removed by April 15th and Memorial Day decorations by November 1st. By following these guidelines, we hope to keep the cemetery looking well maintained.
The Cemetery Trustees must approve the size and location of headstones or markers before they are installed on the individual plots. Approval is also needed before planting any tree, shrub or other perennial.
The cemetery is closed to traffic and burials through the winter months, but will reopen in the spring as soon as road and frost conditions permit. The iron gates are closed all year, except for Memorial Day weekend.

BURIAL PROCEDURES

Every Town resident is entitled to a burial plot free at the time of his or her death. Kensington is the only town in New Hampshire that we know of that has established this privilege. There are two gravesites to a plot for a couple, one for a single person.
In the event of a death, the family should contact the town office, or one of the Cemetery trustees. If the family has not already selected a plot, the Cemetery trustees will assist them.

CREMATION

Increasingly people are choosing cremation; standard burial procedures need to be followed:
A trustee must be notified before burial of ashes.
The ashes must be placed in a permanent container (concrete, bronze or synthetic material).
A burial permit must be filed with the town clerk.

WINTER BURALS

Due to weather, road conditions and frozen or muddy ground, the Dearborn Cemetery will not be open for winter burials. An exception will be considered at the discretion of the cemetery trustees, taking into account the amount of snow and ground condition. The town burial vault is available for storage until spring.

PERPETUAL CARE

Although the town has an annual budget to maintain the cemetery, it is not adequate to keep individual stones cleaned and in repair. This duty is the responsibility of the family, however, often there is no longer a family member residing in town and the stones fall into disrepair. Perpetual care is a fund established to help with this

situation. The cemetery trustees urge families who have plots that do not yet have perpetual care established for them to do so soon. The suggested amount is $250.00 per gravesite.

PROPOSED 2019 CEMETERY BUDGET

Budget Wages……....……	12,000.00
Supplies……..……	0.00
Fuel……	0.00
Equipment Maintenance……..…..……..	0.00
Road Maintenance…….	200.00
Tree Maintenance……..……	0.00
Stone Maintenance……..	0.00
Fence Maintenance….……	200.00
Total……..……	12,400.00

If there are any questions, please contact one of the cemetery trustees below.

Respectfully submitted,

The Cemetery Trustees,

Carl Rezendes – 772-4508
Richard Bates – 394-7760
Fred Bloomberg-778-2731

Kensington Park and Social Committee Report

Kensington Park and Social Committee Annual Report for 2018

"*You can't use up creativity. The more you use, the more you have." __Maya Angelou*

The year **2018** was both successful and presented challenges. Thank you to all who attended meetings and volunteered to organize various programs with enthusiasm and positive attitudes. Thank you to former members Holly McCann and Linda Blood for their help with programs.

February 16, 2018 the annual Valentine's Father/Daughter Dance was held at the Alnoba Center; we are very grateful and thankful to the Pinnacle Center. The evening was enjoyed by all the young ladies and their escorts dressed in their party attire. They enjoyed an enchanted evening of dancing, eating pizza, veggies and dip, fruit and Valentine cookies. Lemonade and fruited ice water quenched their thirst. Lots of fun was had capturing photos in the Photo Booth with all their friends and/or escorts.

March 31, 2018 we hosted the annual "Eggstravaganza" in the KES All Purpose space, with an egg hunt on the playground. Refreshments were served, crafts offered by the Library, and even a visit from the Easter bunny. People from the Kensington Congregational Church provided cookies for the children and the young at heart for decorating and good eating. Coffee and chatting with friends was enjoyed by the adults.

April, May and June meetings focused on planning for Summer Camp. Emma Quimby, graduated from Plymouth State University in May 2018, was hired as Summer Camp Director; Allison Belisle, graduated from UNH in May 2018 was hired Assistant Summer Camp Director. Counselors for the program were interviewed by Emma and Allison; consulting with Holly McCann. Emma and Allison planned the eight weeks for summer camp; documenting each week's theme and events/activities planned. Emma and Allison demonstrated good leadership qualities with the counselors and children campers; they were skilled in the ability to work with groups of children.

August 17-19, 2018 the Annual Town Festival began Friday evening with a Concert by the Bel Airs, 7:00-9:00 pm in the Kensington Elementary School (KES) multi-purpose room. They are a well-known "Doo Wop" group in the Seacoast Area. The evening was entertaining and enjoyed by many families dancing, listening and even singing along with this talented group. Saturday afternoon, 4:00-8:00 pm an array of games and activities for all ages took place at Sawyer Park. There was an inflatable bungee jumping area (very popular); Karaoke; Corn Hole game; families brought basketballs, games, etc. Many thanks go to Norm DeBoisbriand, his nephew and grandson for an amazing job cooking hamburgers and hot dogs on the grill all evening. Holly, Linda Blood and Elaine shopped to provide the hamburger and hot dog buns, condiments and drinks. Festivalgoers brought side dishes and desserts to share. Everything was delicious. Many volunteers helped to organize the food table, transport from the grill to tables and clean up. At 7:00 pm, a pie eating contest was organized. Children of all ages had fun gulping down pie (no hands), while the adults (laughing hilariously) snapped candid photos! As we all transitioned into the evening hours, families gravitated to their lawn chairs on the fields. Everyone enjoyed a spectacular

display of fireworks provided by the Lewis Family. Thank you to the many who helped with the clean-up at the end of the evening. Sunday morning, thank you Russ and Dawn Perry for sponsoring a pancake breakfast at Sawyer Park. We enjoyed pancakes, sausage, butter and local "Maple Syrup", juice and coffee; a great beginning to the day and a finale to the festival's weekend.

On Sunday, ***November 25, 2018*** the Holiday Stroll was planned and co-sponsored by the Kensington Congregation Church. Families gathered at Sawyer Park at 4:30 pm for the decorating and tree lighting ceremony and singing Carols. The Student Council at KES (organized by Lili) made about 50 pinecone ornaments to hang on the tree. Chris, Holly and Kaitlyn Batchelder, from Hidden Brook Farm, arrived at the park at 5:00 pm with three horse drawn wagons. Santa and Mrs. Claus were aboard one of the wagons. Families boarded; eight to ten adults enjoyed a stroll beside the wagons. Santa and Mrs.Claus read "The Night Before Christmas". At the church, a live Nativity Scene was viewed by all; sang Christmas Carols. In the church vestry refreshments were enjoyed; a memorable evening. Many thanks to Fire Chief True who helped on a Saturday morning to hang lights on the tall trees and volunteers Jess Minghdla, Vanessa Rozier, Sarah Hoffmaster and Hal Bodwell for helping. Chief True attended the evening of the Stroll with the Fire Truck to help block off Trundlebed Lane. Thank you to Police Chief Sanders and one of his officers for providing and escorting the wagons safely to the church. The picture on Kensington Connect is from this evening.

Stephen McDonough began an Adult Basketball program on Thursday ***December 6, 2018***, 6:30-9:00 pm. The program will meet consecutive Thursdays to March 14, 2019, unless there is a school function scheduled. Thank you Steve for organizing the event and paperwork involved.

Ski Bradford Program was organized by Courtney Prenata and Jessica Costa; the group check due to Bradford was ***November 30, 2018***. The program began January 5, 2019. Thank you, Courtney and Jess.

Upon reflecting the Kensington Park and Social Committee's work in 2018, we look forward to another year contributing and generating enthusiasm and its mission to serving the Community.

Committee Members:

Elaine Bodwell

Donna Carter

Lili Spinosa

Robert Long, Selectman Liaison

Conservation Commission

Annual Report for Kensington Conservation Commission 2019

Throughout 2018 the Commission met and discussed the following issues:

Invasive species control was applied by the Rockingham County Conservation District, (RCCD). RCCD applied a second foliar application. The Commission pursued reimbursement from the Society for Protection of New Hampshire Forests (SPNHF) half the cost of the invasive species control at Hodges. The Commission also reviewed grant funds that were available to control invasive species at town sheds to prevent the further spreading. No funding was available this round but the Commission would apply if funds are available.

The Commission reviewed correspondence from NH Department of Environment Services (DES) regarding restoration work on wetlands that were impacted within the town and possible wetland violations.

The Commission reviewed town water rights and warrant articles that other New Hampshire towns have passed. The Commission discussed the possibility of further protecting against the withdrawal of large quantities of water. The Commission contacted the Rockingham Planning Commission and NH DES with concerns about the amount of water withdrawal at the Seabrook town wells affecting Kensington wells. The Commission wrote a letter to DES outlining concerns and requesting monitoring data.

The Commission wrote to the town selectmen their concerns regarding the delay of reinstating recycling within the town.

The Commission reviewed monitoring reports from South East Land Trust (SELT) for private lands that are protected with a conservation easement.

The Commission met with citizens and consultants to discuss the possibility of constructing a foot bridge to allow access across wetlands from Moulton Ridge onto the Hodge property. SPNHF approved the project. Citizens have offered their services however due to the wet fall and winter the project has been put on hold. The Commission also discussed an additional cut at Hodges and contacted forester Charlie Moreno who supervised the first cutting. The Commission also discussed reposting property with No Hunting signs.

The Commission attended the public meeting wherein Unitil discussed the cutting of trees on scenic roads.

The Conservation Commission budget was utilized to pay dues to South East Land Trust, New Hampshire Association of Conservation Commissions and Exeter Local Advisory Committee who provide a great deal of technical assistance to the Commission throughout the year.

Conservation Commission
Sydnee Goddard
Joan Skewes
Robert Gustafson
Pam Holland

Planning Board Report

Honorable Board of Selectmen

Citizens of Kensington

The Planning Board had a very busy year. Meeting time on the 3rd Tuesday of the month was adjusted from 7:30pm to 7:00pm to allow more time to conduct planning board business.

The Planning Board reviewed requests for two Accessory Dwelling Units and three Home Occupation Permits. The board also reviewed several lot line changes.

The board had many public hearings on attached accessory dwelling units and spend many hours to address the new regulations. They also approved a reclamation permit for a gravel pit, and worked with the fire chief on new cistern regulations.

The board met with the town Building Inspector to address and update wetland and hydric soils set backs and concerns with cell tower expansions.

The board spent many hours addressing land and building violations along with Accessory Dwelling Unit violations.

The board also approved the Rockingham Planning Commission contract and is very appreciative of all the assistance this commission provides to the Town of Kensington.

The board also appreciates the citizens of the Town of Kensington for their support at the voting booth in implementing the various regulatory change needed to comply with new state and federal laws.

Respectfully submitted on behalf of the Planning Board,

Christopher Chetsas, Chairman

Historical Society Report

The Historical Society of Kensington NH Inc. celebrated its 45th year in 2015. It was incorporated on November 10, 1970.

Article 2 states:" The object for which this corporation is established is:

- To preserve the historical records of the town;
- To preserve and maintain its antiquities;
- To interest and encourage the younger generation in perpetuating the traditions of the town.

We appreciate the help and support we receive from the people in Town and others that are interested in the Town.

We hope that maintenance of the structures that make the Town what it is will continue and the support to do so will come forth.

The Current Officers are:

President:	Lorraine O'Keefe
Vice President:	Elaine Bodwell
Secretary:	Joan Webber
Treasurer:	Holly McCann

Board of Directors:

Carl Rezendes
Janet MacQuarrie
Anna Seitz
Richard Fyler
Rudi Seitz
Frank Whittemore

Schedule of Town Property

Kensington

Owner Index Sorted by Parcel Location

Map	Lot	Sub	Owner	Parcel Location
000008	000016	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000009	000009	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000017	000018	000000	KENSINGTON, TOWN OF	AMESBURY REAR
000017	000024	000001	KENSINGTON, TOWN OF	AMESBURY ROAD
000008	000067	000000	KENSINGTON, TOWN OF	0 AMESBURY ROAD
000011	000034	000000	KENSINGTON, TOWN OF	63 AMESBURY ROAD
000011	000002	000000	KENSINGTON, TOWN OF	95 AMESBURY ROAD
000008	000014	000000	KENSINGTON, TOWN OF	109 AMESBURY ROAD
000011	000003	000000	KENSINGTON, TOWN OF	110 AMESBURY ROAD
000008	000028	000000	KENSINGTON, TOWN OF	113 AMESBURY ROAD
000008	000023	000000	KENSINGTON, TOWN OF	126 AMESBURY ROAD
000004	000004	000000	KENSINGTON, TOWN OF	11 BARTLETT ROAD
000010	000015	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000010	000016	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000010	000018	000000	KENSINGTON, TOWN OF	DEARBORN ROAD
000017	000026	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000017	000034	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000014	000018	000000	KENSINGTON, TOWN OF	GREAT MEADOWS
000011	000040	000020	KENSINGTON, TOWN OF	10 HOOSAC ROAD
000004	000044	000000	KENSINGTON, TOWN OF	37 MUDDY POND ROAD
000013	000007	000000	KENSINGTON, TOWN OF	259 N. HAVERHILL ROAD
000013	000001	000000	KENSINGTON, TOWN OF	274 N. HAVERHILL ROAD
000012	000006	000000	KENSINGTON, TOWN OF	6 OSGOOD ROAD
000012	000005	000001	KENSINGTON, TOWN OF	19 OSGOOD ROAD
000005	000012	000000	KENSINGTON, TOWN OF	211 SOUTH ROAD
000007	000019	000023	KENSINGTON, TOWN OF	STUMPFIELD REAR
000007	000020	00002A	KENSINGTON, TOWN OF	39 STUMPFIELD ROAD
000008	000028	000001	KENSINGTON, TOWN OF	12 TRUNDLE BED LANE
000008	000009	000000	KENSINGTON, TOWN OF	15 TRUNDLE BED LANE
000008	000010	000000	KENSINGTON, TOWN OF	18 TRUNDLE BED LANE

Trash and Recycling

Trash & Recycling Pickup is Every Tuesday beginning at 6:30am. Trash pickup will follow school closings. In the case of a school closing trash will be postponed until the following day. Please see the town website for updated instructions in inclement weather.

Each bag or container must have a trash sticker affixed to the top item, not the barrel. All items exceeding the weight limit, size, or otherwise not complying will not be picked up.

Hazardous waste is not acceptable, there are collection days offered once a year, see the town website for instructions and dates, they are usually in the fall.

Any business putting out trash or recycling will not be picked up. This adds costs that exceed a normal household volume and contributes to higher taxes.

TRASH CONTAINER LIMITS

1. Waste must be contained in plastic bags or trash barrels, not to exceed a capacity of 32 gallons.
   - Cardboard boxes may NOT be used.
2. Waste must be placed at the end of the driveway by 6:00am on Tuesdays.
3. Weight of any container must not exceed **50 pounds**.
4. Each 32-gallon container/bag must have a Kensington Trash Sticker affixed to it, or top item in barrel. Stickers are available at the Town Office and Kensington Pubic Library.
5. NO Construction debris, brush or stumps will be picked up and no 55 gallon drums.
6. Residents may dispose of bulky items and other items that cannot be included with trash, such as motor oil, at the

   Raymond Transfer Station Mon-Sat. 8am-4pm 895-6273

   Fees and instructions are located on the town website at www.town.kensington.nh.us.

***Any containers over 32 gallons or that exceed 50 lbs. will not be picked up. ***

RECYCING

Recycling is now a comingled program. ♻ Please do not bag your recyclable items.

DO NOT INCLUDE: Food Waste, Films, **Plastic Bags**, Plastic Wrap or **Styrofoam, Shredded Paper** (no material under 2" diameter). **No Paper towels or tissues.**

Do Recycle:

- Cardboard (broken down to manageable sizes), clean paper, dairy and juice containers, brown bags, newspaper, magazines, office paper, chopped paper above 2" diameter, books (hardcover removed).
- Plastic Bottles & Containers (1,2,3,4,5,6&7)
- Glass Bottles & Jars
- Metal Cans (Steel tins, aluminum containers & cans)

***No food waste or composted items, containers cleaned with no food residue. ***

JUNK CAR REGULATION

New Hampshire Statute requires anyone with two or more unregistered vehicles or old cars no longer intended or in condition for legal use on highways or used auto parts equal in bulk to two vehicles must obtain a license or be subject to a $10.00 per day fine and a mandatory injunction to end the violation by Selectmen. New and used car dealers registered as such are not considered auto junk dealers but must remove junk cars from their premises within 180 days.

2017 Audit Report

TOWN OF KENSINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2017

and

Independent Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2017

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TOWN OF KENSINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2017

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VACHON CLUKAY & COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Kensington, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits in governmental activities and, accordingly, has not recorded an expense

for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to previously do not present fairly the financial position of the governmental activities of the Town of Kensington, New Hampshire, as of December 31, 2017, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Town of Kensington, New Hampshire, as of December 31, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of changes in the Town's proportionate share of the net pension liability, and the schedule of Town's contributions on pages i-vi and 28-32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Kensington, New Hampshire's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire
August 13, 2018

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2017

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2017. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Under the reporting provisions of the Governmental Accounting Standards Board's Statement No. 34 (GASB 34), this discussion and analysis provides some comparisons to prior years.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Kensington using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Kensington's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

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

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2017

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental and fiduciary funds.

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

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

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balance for the General Fund, the Town's only major fund.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funs are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to the Basic Financial Statements

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

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Kensington as of December 31, 2017 is as follows:

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2017

	Governmental Activities	
	2017	2016
Current and other assets:		
Capital assets	$ 3,380,153	$ 3,578,788
Other assets	4,033,903	3,859,262
Total assets	7,414,056	7,438,050
Deferred outflows of resources	109,761	185,995
Long term and other liabilities:		
Noncurrent liabilities	1,128,265	1,276,362
Other liabilities	2,575,982	2,724,349
Total liabilities	3,704,247	4,000,711
Deferred inflows of resources	60,195	59,008
Net position:		
Net investment in capital assets	3,236,846	3,392,505
Restricted	188,860	92,551
Unrestricted	333,669	79,270
Total net position	$ 3,759,375	$ 3,564,326

Statement of Activities

Change in net position for the year ending December 31, 2017 is as follows:

	Governmental Activities	
	2017	2016
Program revenues:		
Charges for services	$ 125,179	$ 128,353
Operating grants and contributions	115,851	71,721
General revenues:		
Property and other taxes	1,196,697	1,240,444
Licenses and permits	611,663	574,578
Intergovernmental revenue	108,971	109,314
Interest and investment earnings	14,999	10,215
Miscellaneous	13,974	174,642
Total revenues	2,187,334	2,309,267

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2017

	2017	2016
Program expenses:		
General government	551,511	545,071
Public safety	563,881	684,181
Highways and streets	327,218	478,906
Sanitation	154,953	135,849
Health and welfare	35,373	30,380
Culture and recreation	242,966	251,493
Conservation	100,300	3,275
Interest and fiscal charges	17,333	18,745
Total expenses	1,993,535	2,147,900
Excess before before contributions to permanent fund principal	193,799	161,367
Contributions to permanent fund principal	1,250	1,500
Change in net position	195,049	162,867
Net position at beginning of year	3,564,326	3,401,459
Net position at end of year	$ 3,759,375	$ 3,564,326

Town of Kensington Activities

The Town's net position increased $195,049 during the current year.

The General Fund shows a fund balance of $1,084,416. This is an increase of $468,645 from the prior year.

The total fund balance of $363,639 in the other governmental funds is restricted or committed for the purposes of the individually established fund. The total fund balance in the other governmental funds decreased ($85,211) from December 31, 2016.

Capital Assets

The Town considers a capital asset to be an asset whose cost exceeds $5,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their estimated useful lives.

The Town's investment in capital assets for its governmental activities as of December 31, 2017 is $6,071,681. However, this only includes infrastructure (roads, bridges etc.) of $1,902,843 acquired since 2004 as those asset types acquired prior to that date were not recorded. Accumulated depreciation amounts to $2,691,528, leaving a net book value of $3,380,153. This investment in capital assets includes equipment and real property. Leased vehicles and equipment before depreciation as of December 31, 2017 was $491,360.

Long-Term Obligations

During 2017 the Town had a net decrease in general obligation bonds in governmental activities of $40,000, as a result of scheduled payments on existing debt. Capital lease obligations in the governmental activities experienced a net decrease of ($42,976), as a result of new lease obligations in the amount of $26,897 net of scheduled payments on existing capital leases ($69,873). See Note 6 to the basic financial statements for a detail of activity.

General Fund Budgetary Highlights

Budgetary information for the General Fund is included in the Required Supplementary Information section.

Actual revenues on the budgetary basis were greater than the budgeted amount by $97,076. The Town brought in additional revenues from licenses and permits of $58,663, representing the largest portion of the excess revenues.

The Town underspent its budget by $37,370.

Economic Factors

The Town continues to be in good financial condition with little long-term debt and a stable General Fund balance.

In 2017 the Town made the fifth payment of $60,740 on the 2013 HME SFO Fire Engine which was put into service in July 2013.

In 2017 there were multiple properties that that were subdivided, which will cause an increase in homes in the 2018 calendar year.

In 2017 the Police Chief Scott Sanders received a small step grant in the amount of $301.88 and the Emergency Management Director, Robert Gustafson reapplied for the Seabrook Drill Grants that totaled $9,212.52. Thank you for all of your efforts.

The Selectmen where able to keep the Operating Budget lower than the Default, which resulted in the operating budget being accepted by the voters.

In 2017 the town made the 9th year payment for the Kimball Farm Bond in the amount of $59,166.50. This is a 20-year debt for the town which will make its final payment in 2028.

In 2017 there were two current use tax releases done totaling $36,400.00 for a subdivision created off of Moulton Ridge Road. As voted in a previous year 25% of those funds will be turned over to the Conservation Commission.

In 2017 the town building, electrical, driveway and burner permits increased in the town by $5,874.75.

TOWN OF KENSINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2017

Town management will continue to conservatively manage the Town to work toward reducing the tax rate.

Contacting the Town of Kensington's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, 95 Amesbury Road, Kensington, NH 03833, Telephone number 603-772-5423x4.

EXHIBIT A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2017

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 3,005,134
Investments	783,455
Taxes receivable	220,109
Accounts receivable, net	25,205
Total Current Assets	4,033,903
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,066,679
Depreciable capital assets, net	2,313,474
Total Noncurrent Assets	3,380,153
Total Assets	7,414,056
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows attributable to pensions	109,761
Total Deferred Outflows of Resources	109,761
LIABILITIES	
Current Liabilities:	
Accounts payable	10,043
Accrued expenses	23,468
Due to other governments	2,169,691
Deposits	266,881
Current portion of bonds payable	40,000
Current portion of capital leases payable	65,899
Total Current Liabilities	2,575,982
Noncurrent Liabilities:	
Bonds payable	361,815
Capital leases payable	77,408
Net pension liability	689,042
Total Noncurrent Liabilities	1,128,265
Total Liabilities	3,704,247
DEFERRED INFLOWS OF RESOURCES	
Deferred outflows attributable to pensions	60,195
Total Deferred Inflows of Resources	60,195
NET POSITION	
Net investment in capital assets	3,236,846
Restricted	188,860
Unrestricted	333,669
Total Net Position	$ 3,759,375

EXHIBIT B
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2017

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General government	$ 551,511			$ (551,511)
Public safety	563,881	$ 56,893	$ 9,716	(497,272)
Highways and streets	327,218		106,135	(221,083)
Sanitation	154,953	8,181		(146,772)
Health and welfare	35,373			(35,373)
Culture and recreation	242,966	60,105		(182,861)
Conservation	100,300			(100,300)
Debt service	17,333			(17,333)
Total Governmental Activities	$ 1,993,535	$ 125,179	$ 115,851	(1,752,505)

General Revenues:	
Property and other taxes	1,196,697
Licenses and permits	611,663
Grants and contributions:	
Rooms and meals tax distribution	108,971
Interest and investment earnings	14,999
Miscellaneous	13,974
Contributions to permanent fund principal	1,250
Total General Revenues	1,947,554
Change in Net Position	195,049
Net Position at beginning of year	3,564,326
Net Position at end of year	$ 3,759,375

EXHIBIT C
TOWN OF KENSINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2017

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 3,005,134		$ 3,005,134
Investments	459,805	$ 323,650	783,455
Taxes receivable	220,109		220,109
Accounts receivable, net	8,880	16,325	25,205
Due from other funds		23,664	23,664
Total Assets	3,693,928	363,639	4,057,567
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	$ 3,693,928	$ 363,639	$ 4,057,567
LIABILITIES			
Accounts payable	$ 10,043		$ 10,043
Accrued expenses	14,333		14,333
Due to other governments	2,169,691		2,169,691
Due to other funds	23,664		23,664
Deposits	266,881		266,881
Total Liabilities	2,484,612	$ -	2,484,612
DEFERRED INFLOWS OF RESOURCES			
Unearned tax revenue	124,900		124,900
Total Deferred Inflows of Resources	124,900		124,900
FUND BALANCES			
Nonspendable		44,641	44,641
Restricted	98,474	45,745	144,219
Committed	291,954	273,253	565,207
Assigned	205,456		205,456
Unassigned	488,532		488,532
Total Fund Balances	1,084,416	363,639	1,448,055
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,693,928	$ 363,639	$ 4,057,567

EXHIBIT C-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2017

Total Fund Balances - Governmental Funds (Exhibit C)	$ 1,448,055
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,380,153
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis	124,900
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to net pension liability	109,761
Deferred inflows of resources related to net pension liability	(60,195)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(401,815)
Capital leases payable	(143,307)
Accrued interest on long-term obligations	(9,135)
Net pension liability	(689,042)
Net Position of Governmental Activities (Exhibit A)	$ 3,759,375

EXHIBIT D
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	$ 1,252,462	$ 9,100	$ 1,261,562
Licenses and permits	611,663		611,663
Intergovernmental	224,822		224,822
Charges for services	8,901	105,578	114,479
Interest and investment income	6,144	8,855	14,999
Miscellaneous	13,974	11,950	25,924
Total Revenues	2,117,966	135,483	2,253,449
Expenditures:			
Current operations:			
General government	502,447		502,447
Public safety	562,286	49,503	611,789
Highways and streets	215,738		215,738
Sanitation	154,953		154,953
Health and welfare	35,373		35,373
Culture and recreation	146,304	70,891	217,195
Conservation		100,300	100,300
Debt service:			
Principal retirement	40,000		40,000
Interest and fiscal charges	19,117		19,117
Total Expenditures	1,676,218	220,694	1,896,912
Excess revenues over (under) expenditures	441,748	(85,211)	356,537
Other financing sources:			
Proceeds from capital leases	26,897		26,897
Total other financing sources	26,897	-	26,897
Net change in fund balances	468,645	(85,211)	383,434
Fund balances at beginning of year	615,771	448,850	1,064,621
Fund balances at end of year	$ 1,084,416	$ 363,639	$ 1,448,055

EXHIBIT D-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2017

Net Change in Fund Balances - Governmental Funds (Exhibit D)	$ 383,434
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	(198,635)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(64,865)
Proceeds from capital leases are reported as other financing sources in the funds, but a capital lease increases long-term liabilities in the statement of net position.	(26,897)
Repayment of principal on bonds and capital leases payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	109,873
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	1,319
In the statement of activities, interest is accrued on outstanding bonds payable, whereas in governmental funds, an interest expenditure is reported when due.	465
Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense reflects the change in the net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which pension expense exceeded pension contributions in the current period.	(9,645)
Change in Net Position of Governmental Activities (Exhibit B)	$ 195,049

EXHIBIT E
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Private-Purpose Trust Funds
ASSETS	
Investments	$ 251,586
Total Assets	251,586
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	-
LIABILITIES	
Total Liabilities	-
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	-
NET POSITION	
Held in trust	251,586
Total Net Position	$ 251,586

EXHIBIT F
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2017

	Private-Purpose Trust Funds
ADDITIONS:	
Investment earnings:	
Interest	$ 10,942
Realized gains on investments	1,338
Net increase in the fair value of investments	10,957
Total Investment Earnings	23,237
Total Additions	23,237
DEDUCTIONS:	
Benefits	10,822
Total Deductions	10,822
Change in net position	12,415
Net Position at beginning of year	239,171
Net Position at end of year	$ 251,586

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Kensington, New Hampshire conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Kensington, New Hampshire (the Town) was incorporated in 1737. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. **Government-Wide Financial Statements:**

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that are required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. **Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a

separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. **Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources less liabilities and deferred inflows of resources is reported as fund balance. The following is the Town's major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

2. **Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is comprised of private-purpose trust funds. Private-purpose trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town's single private purpose trust fund accounts for grants and scholarship funds of the School District.

Measurement Focus

1. **Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. **Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better

identify the relationship between the government-wide statements and the statements for governmental funds.

The private purpose trust funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. **Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 9). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantor. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred inflows of resources.

2. **Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2017, the Town did not apply fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

Accounts Receivable

Accounts receivable are reported at their net realizable value, which is the amount expected to be collected within the next fiscal year. Accounts receivable within the Nonmajor Governmental Funds are reported net of an allowance for uncollectable ambulance receivables. Management considers the age of outstanding receivable balances in estimating the allowance for uncollectable receivables. As of December 31, 2017, the allowance for uncollectable ambulance receivables was $14,198.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets, including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received.

The Town maintains a capitalization threshold of $5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Infrastructure acquired prior to January 1, 2004 is not reported as permitted by the Governmental Accounting Standards Board.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Years
Land improvements	5-20
Buildings and improvements	15-40
Vehicles and equipment	3-20
Infrastructure	15
Intangible assets	10

Compensated Absences

Town employees may accumulate sick leave days up to a maximum of sixty days per year. No payment for unused sick leave is made upon termination. Town employees earn vacation at one week to four weeks per year dependent on length of service. No employee may carry over unused vacation time from one year to the next, without selectmen approval. Unused vacation time will be paid upon termination.

Bond Premium

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premiums.

Accrued Liabilities and Long-Term Obligations

Except for the obligation for other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. Long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Pensions

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

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions is available.

Fund Balance Policy

The Town segregates fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or by the enabling legislation.
- *Committed Fund Balance*: 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 (annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body'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.
- *Assigned Fund Balance*: Amounts the Town intends to use for specific purposes; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- *Unassigned Fund Balance*: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any fund with a deficit fund balance.

As of December 31, 2017 the Town has not adopted a fund balance policy.

In instances where 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. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Post-Employment Benefits

The Town did not implement GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 45 were required to be implemented by the Town during the year ended December 31, 2009.

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2017 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	$ 3,005,134
Investments	783,455
Statement of Fiduciary Net Position:	
Investments	251,586
Total deposits and investments	$ 4,040,175

Deposits and investments as of December 31, 2017 consist of the following:

Cash on hand	$ 2,400
Deposits with financial institutions	3,029,563
Investments	1,008,212
Total deposits and investments	$ 4,040,175

The Town's policy for Governmental Fund deposits requires that they be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to demand deposits, certificates of deposit, or the New Hampshire Public Deposit Investment Pool (NHPDIP) an external investment pool, in accordance with New Hampshire State law. Responsibility for the investments of the Trust Funds is with the Trustee of Trust Funds. The trust funds are invested under the Prudent Man Rule per NH RSA 31:25-d. Typically, these funds have a long or perpetual time horizon. The portfolio investment objective is to provide a total return consistent with the purpose of that fund that exceeds the long-term rate of inflation.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

to changes in market interest rates. The Town's policy for managing interest rate risk is to structure investments so that maturities meet the cash requirements of operations. The Town uses the New Hampshire Public Deposit Investment Pool for the majority of its investments. The Trust fund policy is to optimize earnings while minimizing risk. This is done by focusing on more long-term investments for those funds that do not require immediate funds for various projects. Investments may include US government bonds, corporate bonds, mutual funds, equities, and cash. Investments in corporate bonds shall be limited to those with a rating of investment grade. A mutual fund or exchange-traded fund with an investment objective consistent with holding investment grade bonds may be used. Under the Prudent Investor Rule, the suitability of the overall portfolio, given the fund's objectives, takes precedence over judgements regarding each individual security's quality or risk to principal.

As of December 31, 2017, the Town's trust fund investments could be broken down into the following remaining maturities:

		Remaining Maturity (In Years)		
Investment Type	Fair Value	0-1 Years	1-5 Years	≥ 5 Years
Fixed income mutual funds	$266,473	$ -	$ 129,618	$136,855

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The Town's policy states that full collateralization will be required on nonnegotiable certificates of deposit and repurchase agreements. Of the Town's deposits with financial institutions at year end, $2,821,003 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2017, the Trust funds investments in the following investment types were held by the same counterparty that was used to buy the securities:

Investment Type	Reported Amount
Fixed income mutual funds	$ 266,473
Equity mutual funds	146,261
Money market funds	4,092
	$ 416,826

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy for managing credit risk is to limit investments to the safest types of securities, pre-qualify the financial institutions with which the Town does business, and to diversify the portfolio in order to limit potential losses on individual securities. Funds with longer time horizons typically have lower safety requirements, and, as such, can have heavier allocations to growth-

oriented investments. A prudent approach to investing attempts to balance demands for income with the need for longer-term portfolio growth.

The following is the actual rating at year end for each investment type:

		Rating as of Year End	
Investment Type	Fair Value	Aaamf	Not Rated
Fixed income mutual funds	$ 266,473		$ 266,473
Money market mutual funds	4,092		4,092
State investment pool	591,386	$ 591,386	
	$ 861,951	$ 591,386	$ 270,565

Fair Value Measurement of Investments

In accordance with GASB Statement 72, *Fair Value Measurement and Application*, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- *Level 1 Inputs* - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- *Level 2 Inputs* - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- *Level 3 Inputs* - Significant unobservable inputs.

As of December 31, 2017, the Town's investments measured at fair value, by type, were as follows:

	Fair Value Measurements Using:			
Investment Type	Level 1 inputs	Level 2 inputs	Level 3 inputs	Total
Fixed income mutual funds		$ 266,473		$ 266,473
Equity mutual funds	$ 146,261			146,261
	$ 146,261	$ 266,473	$ -	$ 412,734

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

NOTE 4—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental funds:

	Balance 01/01/2017	Additions	Disposals	Balance 12/31/2017
Governmental activities:				
Capital assets not depreciated:				
Land	$ 1,066,679			$ 1,066,679
Total capital assets not being depreciated	1,066,679	-	-	1,066,679
Other capital assets:				
Land improvements	263,367			263,367
Buildings and improvements	1,700,718			1,700,718
Vehicles and equipment	1,073,800	$ 53,524		1,127,324
Infrastructure	1,902,843			1,902,843
Intangible assets	10,750			10,750
Total other capital assets at historical cost	4,951,478	53,524	-	5,005,002
Less accumulated depreciation for:				
Land improvements	(127,220)	(12,718)		(139,938)
Buildings and improvements	(302,974)	(42,247)		(345,221)
Vehicles and equipment	(570,865)	(69,262)		(640,127)
Infrastructure	(1,434,368)	(126,857)		(1,561,225)
Intangible assets	(3,942)	(1,075)		(5,017)
Total accumulated depreciation	(2,439,369)	(252,159)	-	(2,691,528)
Total other capital assets, net	2,512,109	(198,635)	-	2,313,474
Total capital assets, net	$ 3,578,788	$ (198,635)	$ -	$ 3,380,153

Depreciation expense was charged to governmental functions as follows:

General government	$ 49,064
Public safety	65,844
Highways and streets	111,480
Culture and recreation	25,771
	$ 252,159

The balance of the assets acquired through capital leases as of December 31, 2017 is as follows:

Vehicles and equipment	$ 491,360
Less accumulated depreciation:	
Vehicles and equipment	(151,519)
	$ 339,841

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67,

Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25. The New Hampshire Retirement System is a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301, or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members. All of the Town's eligible employees are classified as Group II.

Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members vested by January 1, 2012, who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have not attained status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

Years of Creditable Services as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rate for the covered payroll of police officers was 22.54% through June 30, 2017 and 25.33% thereafter. The Town contributes 100% of the employer cost. The Town's contributions to the NHRS for the year ending December 31, 2017 was $56,801.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation.

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

At December 31, 2017, the Town reported a liability of $689,042 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2016. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2017, the Town's proportion was approximately 0.0140 percent, which was a decrease of 0.0002 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2017, the Town recognized pension expense of $61,678. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,562	$ 8,770
Changes of assumptions	69,189	
Net difference between projected and actual earnings on pension plan investments		8,775
Changes in proportion and differences between Town contributions and proportionate share of contributions	10,532	42,650
Town contributions subsequent to the measurement date	28,478	
Totals	$ 109,761	$ 60,195

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of $49,566. The Town reported $28,478 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

June 30,	
2018	$ 1,271
2019	16,719
2020	16,185
2021	(13,087)
	$ 21,088

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions.

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

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

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2015 pursuant to an experience study of the period July 1, 2010 to June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of weighted average long-term expected real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Net of inflation assumption of 3.25%)
Fixed income	25%	(0.25)-2.11%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.25%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.75%
Opportunistic	5%	2.84%
Total	100%	

Discount Rate

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

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of the net pension liability	$ 907,778	$ 689,042	$ 509,796

NOTE 6—LONG-TERM OBLIGATIONS

Payments on the general obligation bonds and capital leases are paid out of the General Fund. General obligation debt is a direct obligation of the Town, for which full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2017 are as follows:

	Balance 1/1/2017	Additions	Reductions	Balance 12/31/2017	Due Within One Year
Governmental activities:					
Bonds payable	$ 435,000		$ (40,000)	$ 395,000	$ 40,000
Unamortized bond premium	8,134		(1,319)	6,815	-
Total bonds payable	443,134	$ -	(41,319)	401,815	40,000
Capital leases payable	186,283	26,897	(69,873)	143,307	65,899
Total	$ 629,417	$ 26,897	$(111,192)	$ 545,122	$ 105,899

General Obligation Bonds

Bonds payable at December 31, 2017 is comprised of the following individual issue:

Description	Original Issue	Interest Rate	Maturity Date	Balance at December 31, 2017
2008 Conservation Bond	$ 754,195	4.22%	August 2028	$ 395,000
				395,000
			Add: *Unamortized bond premium*	6,815
			Total Bonds Payable	$ 401,815

Debt service requirements to retire general obligation bonds outstanding at December 31, 2017 are as follows:

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

Year Ending December 31,	Principal	Interest	Total
2018	$ 40,000	$ 17,662	$ 57,662
2019	40,000	15,563	55,563
2020	35,000	13,563	48,563
2021	35,000	12,119	47,119
2022	35,000	10,675	45,675
2023-2027	175,000	30,931	205,931
2028	35,000	1,575	36,575
	395,000	102,088	497,088
Add: Bond premium	6,815		6,815
	$ 401,815	$ 102,088	$ 503,903

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of vehicle and equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

Following are the individual capital lease obligations at December 31, 2017:

Vehicle lease, due in annual installments of $60,740 including interest at 2.89%, through August 2019	116,410
Vehicle lease, due in annual installments of $9,895 including interest at 5.10%, through August 2020	26,897
	$ 143,307

Debt service requirements to retire the capital lease obligation outstanding at December 31, 2017 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2018	$ 65,899	$ 4,736	$ 70,635
2019	67,993	2,643	70,636
2020	9,415	480	9,895
	$ 143,307	$ 7,859	$ 151,166

NOTE 7—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2017 as follows:

Permanent Funds - Principal	$ 44,641
Permanent Funds - Income	32,372
State of NH SB38 - Highway Block Grant Funding	48,895
Library operations	41,866
Highfield Farm Maintenance	13,373
Kensington Place	7,713
	$ 188,860

NOTE 8—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2017 are as follows:

Fund Balances	General Fund	Nonmajor Governmental Funds	Total Funds
Nonspendable:			
Permanent Fund - Principal		$ 44,641	$ 44,641
Restricted for:			
Kensington place	$ 7,713		7,713
Permanent Fund - Income		32,372	32,372
Highfield farm maintenance		13,373	13,373
Library operations	41,866		
State of NH SB38 - Highway Block Grant Funding	48,895		48,895
Committed for:			
Continuing appropriations	216,000		216,000
Expendable trusts	75,954		75,954
Revolving recreation		17,591	17,591
Ambulance revenue		171,634	171,634
Police special details		44,843	44,843
Conservation commission		39,185	39,185
Assigned for:			
Subsequent appropriations	150,000		150,000
Encumbrances	33,023		33,023
Tax deeded property	19,840		19,840
Cemetery	1,490		1,490
Recreation	1,103		1,103
Unassigned:			
General operations	488,532		488,532
	$ 1,084,416	$ 363,639	$ 1,406,189

NOTE 9—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 ($304,246,458 as of April 1, 2017) and are due in two installments on July 3, 2017 and December 11, 2017. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Exeter Region Cooperative School District, Kensington School District and, Rockingham County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were $5,255,999 and $339,420 for the Exeter Region Cooperative School District and Kensington School District combined, and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes. At December 31, 2017, the balance of the property tax appropriation due to the Exeter Region Cooperative School District and Kensington School District combined is $2,169,691 and has been reported as 'Due to other governments' in these financial statements.

NOTE 10—INTERFUND TRANSACTIONS AND BALANCES

During the year, the General Fund collected funds on behalf of various nonmajor governmental funds for a range of activities that will be reimbursed to the applicable fund. As of December 31, 2017, the General Fund owes the nonmajor governmental funds $23,664.

NOTE 11—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2017, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2017.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to $200,000 for each and every covered property, crime and/or liability loss that exceeds $1,000, up to an aggregate of $1,000,000.

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2017

Each property loss is subject to a $1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to $2,000,000. The program includes a Loss Fund from which is paid up to $500,000 for each and every covered claim.

NOTE 12—COMMITMENTS AND CONTINGENT LIABILITIES

Curb-side rubbish and recycling pickup, rental, and snow plowing contract

During August 2017, the Town extended a long-term contract with an independent company to collect and transport rubbish and recycled waste until 2020. The terms of the agreement include monthly payments for an annual total in the amount of $115,800.
The Town has contracted with the same company for snow plowing, sanding equipment and winter operations through 2017.

For the year ended December 31, 2017, the Town expended $207,969 under the terms of the above agreements.

During December 2014, the Town entered into a long-term contract to join the Southeast Regional Refuse Disposal District through June 2020. The terms of the contract provide for the disposal of municipal solid waste, and construction, demolition, and bulky waste, at a first-year rate of $61.85 and $73.50 per ton respectively. The rate is subject to adjustment for inflation annually. For the year ended December 31, 2017, the total amount expended under this contract was $38,978.

Litigation

The Town's management estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

SCHEDULE 1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Favorable
	Original	Final	Amounts	(Unfavorable)
Revenues:				
Taxes	$ 1,163,115	$ 1,163,115	$ 1,187,597	$ 24,482
Licenses and permits	553,000	553,000	611,663	58,663
Intergovernmental	172,612	221,507	224,822	3,315
Charges for services	5,000	5,000	8,901	3,901
Interest income	100	100	3,326	3,226
Miscellaneous	5,000	5,000	8,489	3,489
Total Revenues	1,898,827	1,947,722	2,044,798	97,076
Expenditures:				
Current operations:				
General government	507,602	507,602	497,246	10,356
Public safety	598,596	573,596	540,413	33,183
Highways and streets	396,350	205,350	218,238	(12,888)
Sanitation	149,940	149,940	154,953	(5,013)
Health and welfare	37,275	37,275	35,373	1,902
Culture and recreation	43,850	43,850	34,667	9,183
Debt service:				
Principal retirement	40,000	40,000	40,000	
Interest and fiscal charges	19,764	19,764	19,117	647
Total Expenditures	1,793,377	1,577,377	1,540,007	37,370
Excess revenues over expenditures	105,450	370,345	504,791	134,446
Other financing (uses):				
Transfers out	(105,450)	(105,450)	(105,450)	
Total other financing (uses)	(105,450)	(105,450)	(105,450)	-
Net change in fund balance	-	264,895	399,341	134,446
Fund balance at beginning of year - Budgetary Basis	659,131	659,131	659,131	
Fund balance at end of year - Budgetary Basis	$ 659,131	$ 924,026	$ 1,058,472	$ 134,446

SCHEDULE 3
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Town Contributions
For the Year Ended December 31, 2017

Year Ended	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2017	$ 56,801	$ (56,801)	$ -	$ 238,085	23.86%
December 31, 2016	$ 51,639	$ (51,639)	$ -	$ 229,097	22.54%
December 31, 2015	$ 48,743	$ (48,743)	$ -	$ 221,909	21.97%
December 31, 2014	$ 49,466	$ (49,466)	$ -	$ 231,692	21.35%
December 31, 2013	$ 45,220	$ (45,220)	$ -	$ 242,124	18.68%

SCHEDULE 2
TOWN OF KENSINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability
For the Year Ended December 31, 2017

Measurement Period Ended	Town's Proportion of the Net Pension Liability	Town's Proportionate Share of the Net Pension Liability	Town's Covered Payroll	Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2017	0.0140%	$ 689,042	$ 226,613	304.06%	62.66%
June 30, 2016	0.0142%	$ 756,818	$ 226,103	334.72%	58.30%
June 30, 2015	0.0140%	$ 556,122	$ 220,591	252.11%	65.47%
June 30, 2014	0.0159%	$ 596,607	$ 241,522	247.02%	66.32%
June 30, 2013	0.0154%	$ 664,383	$ 240,207	276.59%	59.81%

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2017

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary revenues were adjusted for property tax revenues, which are recognized when levied rather than when susceptible to accrual. Budgetary expenditures were adjusted for encumbrances and budgetary transfers. Budgetary revenues and expenditures were adjusted for capital lease proceeds and non-budgetary revenues and expenditures as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	$ 2,144,863	$ 1,676,218
Difference in property taxes meeting susceptible to accrual criteria	(64,865)	
Capital lease proceeds	(26,897)	(26,897)
Non-budgetary revenues and expenditures	(8,303)	(111,637)
Encumbrances, December 31, 2017		33,024
Encumbrances, December 31, 2016		(30,701)
Budgetary transfers		105,450
Per Schedule 1	$ 2,044,798	$ 1,645,457

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund are as follows:

Restricted for:	
Kensington Place	$ 7,713
State of NH SB38 - Highway Block Grant Funding	48,895
Committed for:	
Continuing appropriations	216,000
Assigned for:	
Subsequent appropriations	150,000
Tax deeded property (Escrow)	19,840
Cemetery	1,490
Recreation	1,103
Unassigned:	
Unassigned - General operations	613,431
	$ 1,058,472

TOWN OF KENSINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2017

NOTE 3— SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN CONTRIBUTIONS

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

Changes in Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, decreased the salary increases from 5.8% to 5.6%, and changed the mortality table from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE A-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2017

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Investments	$ 14,193	$ 155,374	$ 35,234	$ 29,563	$ 12,273	$ 246,637
Accounts receivable, net		13,646	2,679			16,325
Due from other funds	3,398	2,614	6,930	9,622	1,100	23,664
Total Assets	17,591	171,634	44,843	39,185	13,373	286,626
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources						
Total Assets and Deferred Outflows of Resources	$ 17,591	$ 171,634	$ 44,843	$ 39,185	$ 13,373	$ 286,626
LIABILITIES						
Total Liabilities	$ -	$ -	$ -	$ -	$ -	$ -
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources						
FUND BALANCES						
Restricted					13,373	13,373
Committed	17,591	171,634	44,843	39,185		273,253
Total Fund Balances	17,591	171,634	44,843	39,185	13,373	286,626
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,591	$ 171,634	$ 44,843	$ 39,185	$ 13,373	$ 286,626

SCHEDULE A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2017

	Special Revenue Funds	Permanent Fund	Combining Totals
ASSETS			
Investments	$ 246,637	$ 77,013	$ 323,650
Accounts receivable, net	16,325		16,325
Due from other funds	23,664		23,664
Total Assets	286,626	77,013	363,639
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	$ 286,626	$ 77,013	$ 363,639
LIABILITIES			
Total Liabilities	$ -	$ -	$ -
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources			
FUND BALANCES			
Nonspendable		44,641	44,641
Restricted	13,373	32,372	45,745
Committed	273,253		273,253
Total Fund Balances	286,626	77,013	363,639
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 286,626	$ 77,013	$ 363,639

SCHEDULE B
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2017

	Special Revenue Funds	Permanent Fund	Combining Totals
Revenues:			
Taxes	$ 9,100		$ 9,100
Charges for services	105,578		105,578
Interest and investment income	3,125	$ 5,730	8,855
Miscellaneous	10,700	1,250	11,950
Total Revenues	128,503	6,980	135,483
Expenditures:			
Current operations:			
Public safety	49,503		49,503
Culture and recreation	70,891		70,891
Conservation	100,300		100,300
Total Expenditures	220,694	-	220,694
Net change in fund balances	(92,191)	6,980	(85,211)
Fund balances at beginning of year	378,817	70,033	448,850
Fund balances at end of year	$ 286,626	$ 77,013	$ 363,639

SCHEDULE B-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Highfield Farm Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes				$ 9,100		$ 9,100
Charges for services	$ 49,405	$ 22,318	$ 33,855			105,578
Interest and investment income	218	639	149	1,151	$ 968	3,125
Miscellaneous	10,700					10,700
Total Revenues	60,323	22,957	34,004	10,251	968	128,503
Expenditures:						
Current operations:						
Public safety		2,076	47,427			49,503
Culture and recreation	68,491				2,400	70,891
Conservation				100,300		100,300
Total Expenditures	68,491	2,076	47,427	100,300	2,400	220,694
Net change in fund balances	($,168)	20,881	(13,423)	(90,049)	(1,432)	(92,191)
Fund balances at beginning of year	25,759	150,753	58,266	129,234	14,805	378,817
Fund balances at end of year	$ 17,591	$ 171,634	$ 44,843	$ 39,185	$ 13,373	$ 286,626

Annual Reports of the School Districts

ANNUAL REPORTS

OF THE

SCHOOL DISTRICT

OF

KENSINGTON, NEW HAMPSHIRE

FOR THE FISCAL YEAR

2017-2018

Kensington Elementary

Exeter Region Cooperative

SAU #16

Kensington Elementary School Principal Report

KENSINGTON ELEMENTARY SCHOOL
122 Amesbury Road
Kensington, New Hampshire 03833
(603) 772-5705

January 29, 2019

Dear Citizens of Kensington,

Kensington Elementary School is growing! We are expecting another large Kindergarten class this fall and therefore anticipate hiring a new classroom teacher. We are excited to see this continued upward trend in our enrollment and look forward to welcoming more families with young children into our wonderful school community.

This year at Kensington Elementary School we are celebrating our 15th year of *Cultural Passport*! For those families whose children have left KES, you may fondly remember this month-long immersion and I can assure you that the tradition proudly continues! Cultural Passport, celebrated in the month of January, exposes our children to the people and customs of various countries from around the world. Countries are selected carefully each year to honor the heritage of a current student at Kensington Elementary School. We have been fortunate to have such supportive families who have shared their stories, photos and traditional foods with students to help broaden their worldly perspectives and expose them to life outside of Kensington. Over the past 15 years, we have traveled to *Kenya, Russia, Ireland, Jamaica, China, India, Italy, France, Spain, Guatemala, Ethiopia, Finland, Philippines, Serbia, Croatia* and...*South Korea!*

Kensington Elementary School students continue to do well academically. According to the New Hampshire Statewide Assessment System, our students scored at or above the New Hampshire state average last year in Mathematics, English Language Arts and Science. While our scores are solid, the dedicated teachers at Kensington are continuously reflecting on their instruction, researching best practices and making adjustments to their craft so that learning continues to be relevant for our students. Our town is fortunate to have such an experienced group of professionals who are focused on building meaningful relationships with their students, knowing their individual needs both academically and emotionally and inspiring them to be positive role models in our community.

Kensington Elementary School was once again represented in the New Hampshire State Geography Bee. Congratulations to last year's 5th grader, Lucy Galitski, who competed at Keene State College on April 6, 2018 with almost 100 other contestants from around the state. While the top place finisher was actually another SAU 16 student, we are proud that Lucy represented her Kensington community with a competitive yet gracious attitude.

We are also pleased to celebrate the success of the new food service program at Kensington Elementary School. Under the direction of Mrs. Deborah Plourde, our kitchen and lunch menus have been completely

transformed! While we are required to meet the strict nutritional guidelines of the National School Lunch program, the food in our cafeteria is nothing short of culinary magic and our breakfasts and lunches are an important part of our students' day. Last year, Mrs. Plourde launched "Taste It Tuesdays" which have not only broadened our students' palettes, but have given them voice in selecting items for our lunch menu each month. Would you believe these young children are eating jicama salad, potato encrusted fish, oven-roasted brussel sprouts, star fruit, falafel and more! Our participation rate is up and both staff and students are enjoying Mrs. Plourde's passion for cooking and the pride she has in her kitchen!

Finally, I would like to thank you for your continued support of Kensington Elementary School! I am proud to be part of this talented group of teachers who exemplify what it means to be professionals. They are committed to the children of Kensington and are working diligently towards developing their academic competencies while also nurturing a spirit of kindness and community service in them. You have seen many changes in our school over the last few years and I appreciate your support as we strive to do our best each day for your children.

Respectfully submitted,

Becky Ruel, Ed.S.
Principal

KIND - CONFIDENT - SELF-DRIVEN - EMPATHETIC - ACADEMICALLY COMPETENT

KES Citizenship Award

The KES Citizenship Award will be given to one 5th grade boy and one 5th grade girl each year who exemplify the personal characteristic and qualities that are held in the highest regard in our KES community. The recipients of this award have been nominated by our school community and voted upon by our teachers and staff. These students have consistently displayed a strength of character and the courage to do what is right. These students are a positive influence in our community by showing a genuine sincerity in their interactions with others and serving as role models for our younger students. These students have a positive outlook regardless of the situation and, as learners, take pride and persevere in their academic assignments and responsibilities.

Congratulations to the 2018 Recipients…

Grace Archibald and Austin Green!

Kensington Elementary Officers, Enrollment and Salaries

KENSINGTON SCHOOL DISTRICT OFFICERS

SCHOOL BOARD

Jennifer Ramsey, Chair
2020

Jonathan Lavelle
2019

Timothy Galitski
2021

MODERATOR
Harold Bragg
2020

CLERK
Susan Lalime
2020

TREASURER
Donna Hall
2019

AUDITOR
Pamela Rowe
2019

SUPERINTENDENT OF SCHOOLS
David Ryan
775-8653

ASSOCIATE SUPERINTENDENT OF SCHOOLS
Esther Asbell
775-8655

ASSISTANT SUPERINTENDENT FOR HUMAN RESOURCES
Thomas Campbell
775-8652

ASSISTANT SUPERINTENDENT FOR CURRICULUM AND ASSESSMENT
Christopher Andriski
775-8679

Kensington Elementary School Pupil Statistics

KENSINGTON ELEMENTARY SCHOOL

122 Amesbury Road

Kensington, New Hampshire 03833

Phone 772-5705 Fax 775-0502

2018 KES Pupil Statisics

Table I

Statistics for ten years ending June 2018

	wks/yr	boys	girls	total	Average Attendance	Average Absence	Average Membership	% of Attendance
2008-2009	38	104	112	216	187.7	7.2	194.9	96.3
2009-2010	38	100	99	199	176	5.7	181.7	97
2010-2011	38	101	84	185	173.8	6.4	180.2	96
2011-2012	38	99	85	184	172.8	7.4	180.2	96
2012-2013	38	90	77	167	158	6.5	164.5	96
2013-2014	38	66	71	137	129.5	7.4	134.4	96
2014-2015	38	65	63	128	118	10	123.8	95
2015-2016	38	61	55	116	106	10	109	97
2016-2017	38	55	61	116	106.9	9.1	103.1	96
2017-2018	38	61	62	123	115.6	7.4	112.5	97

KES Enrollment Comparison

January 1, 2018	January 1, 2019
pre-school- 8	pre-school- 5
K- 21	K- 24
Gr 1- 22	Gr 1- 20
Gr 2- 19	Gr 2- 20
Gr 3- 19	Gr 3- 20
Gr 4- 16	Gr 4- 18
Gr 5- 17	Gr 5- 15
Total- 116	**Total- 122**

KENSINGTON SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

SPECIAL EDUCATION EXPENSES		**2016-2017**	**2017-2018**
1210	Special Programs	211,166	203,041
1430	Summer School	0	0
2140	Psychological Services	5,389	13,732
2139	Vision Services	0	0
2150	Speech and Audiology	80,099	82,137
2159	Speech-Summer School	0	0
2160	Physical/Occupational Therapy	46,703	41,493
2722	Special Transportation	7,968	8,908
2729	Summer School Transportation	0	0
Total Expenses		**351,325**	**349,311**
SPECIAL EDUCATION REVENUE			
1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	13,411	25,155
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	0
3190	Medicaid	20,662	24,567
Total Revenues		**34,073**	**49,722**
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		**317,252**	**299,589**

Kensington Elementary School

122 Amesbury Road, Kensington, NH 03833

Ph~ 603-772-5705 Fax~ 630-775-0502

2017-2018 Contracts

Kensington Elementary School Staff 2018				
Name	**Position**	**Total Contract**	**Degree(s) Earned**	**Years in Education**
Antal, Heather	Nurse	$64,415.00	ASN in Science of Nursing	24 years
Beauchemin, Annie	Art 50%	$32,957.50	BS in Art Education	38 years
Calias, Jeanne	Speech	$84,421.00	BS in Communication Sciences and Disorders, MA in Communication Sciences and Disorders	22 years
Culver, Christine	Grade 3	$86,621.00	BS in Elementary Education, M.Ed. in Special Education, CAGS in Advanced Educational Leadership	35 years
D'Agostino, Tammy	Grade 5	$75,788.00	BA in Elementary Education, MA Ed in Technology in the Classroom	18 years
Danusis, Amy	Literacy Specialist	$83,921.00	BS in Criminology & Economics, M.Ed in Elementary Education, Reading & Writing Specialist Certification	19 years
Eastwood, Cheryl	Librarian 50%	$30,513.50	BA in Elementary Education, MA Ed Reading and Writing, MLS in Library and Information Sciences	13 years
Eskeland, Kelsey	Guidance 50%	$25,906.50	BA in Music Performance, M.Ed in School Counseling/Certification in Play Therapy (in progress)	3 years
Gagnon-Mosher, Elizabeth	Grade K	$75,788.00	BS in Elementary Education with concentration in Computer Science, M.Ed in Elementary Education	21 years
Greenwood, Barbara	Grade K	$87,377.00	BA in Psychology & Community Services, M.Ed in Early Childhood Education and Special Education	31 years
Lawler, Wendy	Grade 2	$87,421.00	BA in Elementary Education, M.Ed in Reading	37 years
McCarthy, Sarah	STEM 60%	$44,572.80	BS in Biology, M.Ed in Secondary Science	16 years
Merrill, Trish	School Psychologist 20%	$15,988.80	BA in Political Science, MS in Ed. Psychology, MPP in Public Policy & Management, PsyD in School Psychology	12 years
Plourde, Kelsey	Grade 4	$56,477.00	BA in English/Language Arts Ed., M.Ed Curric. & Instruction, CAGS in Leading & Learning CBS (in progress)	6 years
Ruel, Becky	Principal	$102,045.00	BA in Russian, MAT in Elementary Education, Ed.S in Educational Administration and Supervision	22 years
Schwartz, Whitney	Special Education	$84,921.00	BS in Outdoor Education and Elementary Education, M.Ed in Special Education	33 years
Spinosa, Lili	Physical Education	$75,788.00	BS in Physical Education, MA in Autism and Emotional Disablilities	38 years
Vallone, Christine	Music 50%	$42,710.00	BS in Music Education, MS in Music History	20 years

2019 KES Warrant

New Hampshire
Department of
Revenue Administration

2019
WARRANT

Kensington Local School

The inhabitants of the School District of Kensington Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):
Date: February 6, 2019
Time: 6:00 PM
Location: Kensington Elementary School
Details:

Second Session of Annual Meeting (Official Ballot Voting)
Date: March 12, 2019
Time: 8:00 AM – 7:30 PM
Location: Kensington Elementary School
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before 1/22/19, a true and attested copy of this document was posted at the place of meeting and at SAU #16 and that an original was delivered to Town Administrator.

Name	Position	Signature
Jennifer Ramsey	Chair	Jennifer Ramsey
Jonathan J Lavelle		
Timothy P. Galitski		Ti Cattell

New Hampshire
Department of
Revenue Administration

2019
WARRANT

Article 01 **Operating Budget**

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $3,119,970? Should this article be defeated, the default budget shall be $2,986,348, which is the same as last year, with certain adjustments required by previous action of the Kensington School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board Recommends Approval.

☐ Yes ☐ No

Article 02 **Unanticipated Special Education Expenses**

To see if the school district will vote to establish a Special Education Expendable Trust Fund per RSA 198:20-c, V for the unanticipated expenses for the education of children with disabilities and to raise and appropriate up to $25,000 to be placed in the fund; further to name the Kensington School Board as agents to expend from the fund. This sum is to come from the June 30 fund balance, available to transfer on July 1. The Kensington School Board Recommends Approval. (Majority vote required)

☐ Yes ☐ No

Article 03 **Building Repairs and Maintenance**

To see if the school district will vote to establish a School Building Repair and Maintenance Expendable Trust Fund per RSA 198:20-c, V for repairs and maintenance of school facilities, and to raise and appropriate up to $25,000 to be placed in the fund; further to name the Kensington School Board as agents to expend from the fund. This sum is to come from the June 30 fund balance available to transfer on July 1. The Kensington School Board recommends approval. (Majority vote required)

☐ Yes ☐ No

KENSINGTON SCHOOL DISTRICT WARRANT

To the inhabitants of the School District of the town of Kensington, County of Rockingham, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to meet at the Kensington Elementary School, 122 Amesbury Road, in said District on TUESDAY, THE TWELFTH DAY OF MARCH, 2018, at 8:00 AM to 7:30 PM, to act upon the following subjects:

1. To choose one (1) School Board member for the ensuing three (3) years.
2. To choose one (1) School District Auditor for the ensuing one (1) year.
3. To choose one (1) School District Treasurer for the ensuing two (2) years.

Given under our hands this 9th day of January 2019.

State of New Hampshire
True Copy of Warrant - Attest

KENSINGTON SCHOOL BOARD

Jennifer Ramsey, Chair Person

Jonathan Lavelle, Member

Timothy Galitski, Member

2019 KES MS-26 & MS-DS Reports

New Hampshire
Department of
Revenue Administration

2019
MS-26

School Budget Form
Kensington Local School

Appropriations and Estimates of Revenue for the Fiscal Year
from: **July 1, 2019 to June 30, 2020**
Form Due Date: **20 days after meeting**

This form was posted with the warrant on: _____

SCHOOL BOARD CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

School Board Members	
Printed Name	Signature
Jonathan J Lavelle	
Timothy P. Galitski	
Jennifer Ramsey	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

New Hampshire
Department of
Revenue Administration

2019
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)
Instruction						
1100-1199	Regular Programs	01	$756,131	$897,894	$949,328	$0
1200-1299	Special Programs	01	$203,041	$367,854	$344,633	$0
1300-1399	Vocational Programs		$0	$0	$0	$0
1400-1499	Other Programs	01	$7,626	$11,000	$12,000	$0
1500-1599	Non-Public Programs	01	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	01	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs		$0	$0	$0	$0
1800-1899	Community Service Programs		$0	$0	$0	$0
	Instruction Subtotal		**$966,798**	**$1,276,748**	**$1,305,961**	**$0**
Support Services						
2000-2199	Student Support Services	01	$221,286	$225,699	$250,834	$0
2200-2299	Instructional Staff Services	01	$104,537	$118,430	$117,776	$0
	Support Services Subtotal		**$325,823**	**$344,129**	**$368,610**	**$0**
General Administration						
0000-0000	Collective Bargaining		$0	$0	$0	$0
2310 (840)	School Board Contingency		$0	$0	$0	$0
2310-2319	Other School Board	01	$13,075	$6,350	$8,750	$0
	General Administration Subtotal		**$13,075**	**$6,350**	**$8,750**	**$0**
Executive Administration						
2320 (310)	SAU Management Services	01	$43,078	$43,651	$42,493	$0
2320-2399	All Other Administration		$0	$0	$0	$0
2400-2499	School Administration Service	01	$160,785	$166,227	$176,755	$0
2500-2599	Business		$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	01	$194,531	$280,236	$300,705	$0
2700-2799	Student Transportation	01	$97,549	$128,435	$137,400	$0
2800-2999	Support Service, Central and Other	01	$601,727	$632,695	$728,396	$0
	Executive Administration Subtotal		**$1,097,670**	**$1,251,244**	**$1,385,749**	**$0**
Non-Instructional Services						
3100	Food Service Operations	01	$0	$50,000	$50,900	$0
3200	Enterprise Operations		$0	$0	$0	$0
	Non-Instructional Services Subtotal		**$0**	**$50,000**	**$50,900**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		$0	$0	$0	$0
4200	Site Improvement		$0	$0	$0	$0
4300	Architectural/Engineering		$0	$0	$0	$0
4400	Educational Specification Development		$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0
4600	Building Improvement Services		$0	$0	$0	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal		**$0**	**$0**	**$0**	**$0**
Other Outlays						
5110	Debt Service - Principal		$0	$0	$0	$0
5120	Debt Service - Interest		$0	$0	$0	$0
	Other Outlays Subtotal		**$0**	**$0**	**$0**	**$0**
Fund Transfers						
5220-5221	To Food Service		$0	$0	$0	$0
5222-5229	To Other Special Revenue		$0	$0	$0	$0
5230-5239	To Capital Projects		$0	$0	$0	$0
5254	To Agency Funds		$0	$0	$0	$0
5310	To Charter Schools		$0	$0	$0	$0
5390	To Other Agencies		$0	$0	$0	$0
9990	Supplemental Appropriation		$0	$0	$0	$0
9992	Deficit Appropriation		$0	$0	$0	$0
	Fund Transfers Subtotal		**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations				**$3,119,970**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-26

Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	02	$25,000	$0
	Purpose: *Unanticipated Special Education Expenses*			
5252	To Expendable Trusts/Fiduciary Funds	03	$25,000	$0
	Purpose: *Building Repairs and Maintenance*			
5251	To Capital Reserve Fund		$0	$0
5252	To Expendable Trust Fund		$0	$0
5253	To Non-Expendable Trust Fund		$0	$0
	Total Proposed Special Articles		**$50,000**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-26

Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)
	Total Proposed Individual Articles		**$0**	**$0**

New Hampshire
Department of
Revenue Administration

2019
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2018	Revised Estimated Revenues for Period ending 6/30/2019	Estimated Revenues for Period ending 6/30/2020
Local Sources					
1300-1349	Tuition		$0	$0	$0
1400-1449	Transportation Fees		$0	$0	$0
1500-1599	Earnings on Investments	01	$548	$500	$500
1600-1699	Food Service Sales	01	$31,774	$40,000	$40,900
1700-1799	Student Activities		$0	$0	$0
1800-1899	Community Services Activities		$0	$0	$0
1900-1999	Other Local Sources	01	$220	$250	$400
	Local Sources Subtotal		**$32,542**	**$40,750**	**$41,800**
State Sources					
3210	School Building Aid		$0	$0	$0
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid	01	$0	$22,972	$24,200
3230	Special Education Aid		$0	$0	$0
3240-3249	Vocational Aid		$0	$0	$0
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	01	$0	$1,000	$1,000
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources		$0	$0	$0
	State Sources Subtotal		**$0**	**$23,972**	**$25,200**
Federal Sources					
4100-4539	Federal Program Grants		$0	$0	$0
4540	Vocational Education		$0	$0	$0
4550	Adult Education		$0	$0	$0
4560	Child Nutrition	01	$0	$9,000	$9,000
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution	01	$0	$15,000	$15,000
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
	Federal Sources Subtotal		**$0**	**$24,000**	**$24,000**

New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2018	Revised Estimated Revenues for Period ending 6/30/2019	Estimated Revenues for Period ending 6/30/2020
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		$0	$0	$0
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfers from Food Service Special Revenues Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds		$0	$0	$0
5230	Transfer from Capital Project Funds		$0	$0	$0
5251	Transfer from Capital Reserve Funds		$0	$0	$0
5252	Transfer from Expendable Trust Funds		$0	$0	$0
5253	Transfer from Non-Expendable Trust Funds		$0	$0	$0
5300-5699	Other Financing Sources		$0	$0	$0
9997	Supplemental Appropriation (Contra)		$0	$0	$0
9998	Amount Voted from Fund Balance	03, 02	$0	$0	$50,000
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$0**	**$50,000**
	Total Estimated Revenues and Credits		**$32,542**	**$88,722**	**$141,000**

New Hampshire
Department of
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Budget Summary

Item	Period ending 6/30/2019	Period ending 6/30/2020
Operating Budget Appropriations		$3,119,970
Special Warrant Articles	$0	$50,000
Individual Warrant Articles	$0	$0
Total Appropriations	$0	$3,169,970
Less Amount of Estimated Revenues & Credits	$0	$141,000
Less Amount of State Education Tax/Grant	$0	$460,718
Estimated Amount of Taxes to be Raised	**$0**	**$2,568,252**

2019 KES MS-DSB

New Hampshire
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Default Budget of the School District

Kensington Local School

For the period beginning July 1, 2019 and ending June 30, 2020

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: _____

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Jonathan J Lavelle	BOARD	
Timothy P. Galitski	Board Member	
Jennifer Ramsey	Chair	

New Hampshire
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2019
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$902,394	$27,867	($2,400)	$927,861
1200-1299	Special Programs	$367,854	$4,277	($4,955)	$367,176
1300-1399	Vocational Programs	$0	$0	$0	$0
1400-1499	Other Programs	$11,000	$0	$0	$11,000
1500-1599	Non-Public Programs	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs	$0	$0	$0	$0
1800-1899	Community Service Programs	$0	$0	$0	$0
	Instruction Subtotal	**$1,281,248**	**$32,144**	**($7,355)**	**$1,306,037**
Support Services					
2000-2199	Student Support Services	$225,699	$6,527	$0	$232,226
2200-2299	Instructional Staff Services	$113,430	$3,636	($10,980)	$106,086
	Support Services Subtotal	**$339,129**	**$10,163**	**($10,980)**	**$338,312**
General Administration					
0000-0000	Collective Bargaining	$0	$0	$0	$0
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$6,350	$0	$0	$6,350
	General Administration Subtotal	**$6,350**	**$0**	**$0**	**$6,350**
Executive Administration					
2320 (310)	SAU Management Services	$43,651	($1,158)	$0	$42,493
2320-2399	All Other Administration	$0	$0	$0	$0
2400-2499	School Administration Service	$166,727	$0	$0	$166,727
2500-2599	Business	$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	$279,486	$0	$0	$279,486
2700-2799	Student Transportation	$128,435	$0	$0	$128,435
2800-2999	Support Service, Central and Other	$632,695	$35,813	$0	$668,508
	Executive Administration Subtotal	**$1,250,994**	**$34,655**	**$0**	**$1,285,649**
Non-Instructional Services					
3100	Food Service Operations	$50,000	$0	$0	$50,000
3200	Enterprise Operations	$0	$0	$0	$0
	Non-Instructional Services Subtotal	**$50,000**	**$0**	**$0**	**$50,000**

New Hampshire
Department of
Revenue Administration

2019
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	$0	$0	$0	$0
4200	Site Improvement	$0	$0	$0	$0
4300	Architectural/Engineering	$0	$0	$0	$0
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$0	$0	$0	$0
4600	Building Improvement Services	$0	$0	$0	$0
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$0**	**$0**	**$0**	**$0**
Other Outlays					
5110	Debt Service - Principal	$0	$0	$0	$0
5120	Debt Service - Interest	$0	$0	$0	$0
	Other Outlays Subtotal	**$0**	**$0**	**$0**	**$0**
Fund Transfers					
5220-5221	To Food Service	$0	$0	$0	$0
5222-5229	To Other Special Revenue	$0	$0	$0	$0
5230-5239	To Capital Projects	$0	$0	$0	$0
5251	To Capital Reserve Fund	$0	$0	$0	$0
5252	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
5253	To Non-Expendable Trust Funds	$0	$0	$0	$0
5254	To Agency Funds	$0	$0	$0	$0
5310	To Charter Schools	$0	$0	$0	$0
5390	To Other Agencies	$0	$0	$0	$0
9990	Supplemental Appropriation	$0	$0	$0	$0
9992	Deficit Appropriation	$0	$0	$0	$0
	Fund Transfers Subtotal	**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations	**$2,927,721**	**$76,962**	**($18,335)**	**$2,986,348**

New Hampshire
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Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2200-2299	Collective Bargaining Agreement Contracts and One-Time Purchases
1100-1199	Collective Bargaining Agreement Contracts and One-Time Purchases
2320 (310)	SAU Assessment Agreement
1200-1299	Collective Bargaining Contracts and One-Time Purchases
2000-2199	Collective Bargaining Agreement Contracts
2800-2999	Collective Bargaining Agreement Contract Obligations

2018 KES Results

SAMPLE BALLOT

OFFICIAL BALLOT
ANNUAL ELECTION
KENSINGTON SCHOOL DISTRICT
MARCH 13, 2018

SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this:
B. Follow directions as to the number of candidates to be marked for each office.
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SCHOOL BOARD MEMBER

3 year term — Vote for not more than ONE

WAYNE ANTAL	120	○
TIMOTHY GALITSKI	160	X
(Write-in)		○

SCHOOL DISTRICT AUDITOR

1 year term — Vote for not more than ONE

Pamela Rowe (Write-in)

8 Additional Individual Write Ins

ARTICLES

Article 1: General Operating Budget

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $2,879,652? Should this article be defeated, the default budget shall be $2,693,794, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board recommends $2,879,652 as set forth on said budget.

YES X 242
NO ○ 136

Article 2: Collective Bargaining Agreement

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Kensington School Board and the Kensington Education Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal year	*Estimated Increase*
2019	$48,819
2020	$45,644
2021	$47,807
2022	$46,641

and further to raise and appropriate $48,819 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The Kensington School Board recommends this appropriation. (Majority vote required)

YES X 252
NO ○ 130

2018 KES Deliberative Session Minutes

Kensington School District
First Session of the 2017 Annual Meeting
Deliberative Session-February 8, 2018

School Board Members: Tina Favara, Chair, Ben Cole, and Jennifer Ramsey
KES Principal: Becky Ruel
Assistant Superintendent: Esther Asbell
Moderator: Harold Bragg
District Legal Counsel: Eric Meyer

The meeting was called to order at 6:04 PM by Moderator Harold Bragg. He introduced the Board, administrators and legal counsel. Moderator Bragg explained the process for the evening and then asked the Board to speak to Warrant Article #1. Kensington General Operating Budget. Ms. Favara reviewed the Article #1.

Article 1: General Operating Budget

Shall the Kensington School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $2,879,652?
Should this article be defeated, the default budget shall be $2,693, 794, which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Kensington School Board recommends $2,879,652 as set forth on said budget.)

Ms. Favara went on to review the major changes in the proposed operating budget as follows:

Major Increases:

- Regular Education - Additional Teacher Salary & Benefits(+90,000)
- Plant Operations - partial roof replacement, boiler pump replacement, HVAC controls (+64,405)
- Special Education - Private Tuition (+52,800)
- Care of Grounds - Plowing Contract (+25,000)
- Technology Salary - Change in Personnel (+11,571)
- Bus Transportation - Contract Increase (+3,795)
- Fuel Oil (+3,500)
- Special Education Equipment (+3,442)
- Software Licenses (+2,200)

TOTAL = +$256,713

Major Decreases:

- School Board Audit Expenses (-7,300)
- Technology Equipment - Grant Awarded (-6,320)
- Electricity - Energy Project Savings(-5,000)
- School Administration/Plant Equipment (-2,050)
- General Education Supplies (-1,000)
- Dues and Subscriptions (-610)

TOTAL = -$22,280

Moderator Bragg opened the session up to questions from the audience. Wayne Antal asked if the Board knew if the town budget had decreased $25,000 due to the issue of snow removal. Ms. Favara stated the reason it was listed as $25,000 in the proposed school budget was because KES was no longer part of a larger town contract but now had to put snow removal out to bid as a smaller contract. Wayne Antal asked if there was any benefit to combining the town and school plowing. Ben Cole stated the town had quoted $23,900 as a figure to the school for snow removal. Mr. Cole went on to say KES has gone out for a snow removal bid and hoped to reduce that figure. Jen Macek asked if the school would plow for the Fire Department and town library on weekends and if there was any liability issue for the school on this matter. Legal counsel, Eric Meyer, stated if the District assumes responsibility for plowing then the District is responsible and there is a potential for liability up to insurance limits. Jen Macek asked how long the town had been responsible for plowing the school parking lot. Ms. Favara stated as far as she knows the town has always plowed the school parking lot. Marilyn Niles asked about the cost per pupil for the past two years. Esther Asbell reviewed the cost per pupil as listed on the NH DOE webpage as follows: 2015-16 $20,239.03 and for 2016-17 $20,606.85 (please note these figures are from the New Hampshire Department of Education.) Marilyn Niles asked what the projected kindergarten numbers are for next year. Becky Ruel said thirty. Tim Galitski gave his figures for cost per pupil based on his formula of enrollment divided by operating costs. Ben Cole stated that using this formula the cost per pupil should decline as enrollment increases. Tim Galitski agreed. Holly McCann asked if the preK students who are KES students are special education students. Becky Ruel replied with the fact that Federal Law requires public schools to support students with special needs from ages 3-21. The Moderator asked if there was any more discussion. Seeing no more discussion the Moderator asked if there were any amendments to Warrant Article #1. Seeing none the Moderator stated Warrant Article #1 will go to ballot as stands.

The Moderator then asked Ben Cole to review Warrant Article #2.

Article 2: Collective Bargaining Agreement

To see if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Kensington School Board and the Kensington Education Association, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated
2019	$48,819
2020	$45,644
2021	$47,807
2022	$46,641

and further to raise and appropriate $48,819 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The Kensington School Board recommends this appropriation. (Majority vote required)

Mr. Cole reviewed highlights of the proposed agreement. This is a four year agreement with a 3% raise for teachers each year. Mr. Cole noted the teachers were willing to change health care plans, which should reflect a savings of about $28,000 in year one. This savings is not reflected in the warrant article, as the warrant has to show the total amount of the increase. The stipends are now outlined and defined for teachers running some student activities. Teachers will receive long term disability insurance and create a sick bank.

The Moderator asked if there was any discussion. Tim Galitski, Jim Johnson and Wayne Antal all commended the teachers for their efforts with the students of KES. The Moderator asked if there was any more discussion. Seeing no more discussion the Moderator asked if there were any amendments to Warrant Article #2. Seeing none the Moderator stated Warrant Article #2 will go to ballot as stands.

The Moderator asked if there was any more discussion. Seeing none the Deliberative Session for the Kensington School District was adjourned at 6:35 PM.

Respectfully Submitted,

Esther Asbell

Esther Asbell for Susan Lalime, School District Clerk

CHRISTINE CUE
MY COMMISSION EXPIRES SEPT. 7, 2021
NOTARY PUBLIC
NEW HAMPSHIRE

Christine Cue

2019 Exeter Regional Cooperative District

THE EXETER REGION

COOPERATIVE

SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2018
For the Proposed 2019-2020 Budget

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

David Ryan, Ed.D.
Superintendent of Schools
(603) 775-8653
dryan@sau16.org

Esther T. Asbell
Associate Superintendent of Schools
(603) 775-8655
easbell@sau16.org

Christopher M. Andriski, Ed.S.
Assistant Superintendent of Schools
(603) 775-8679
candriski@sau16.org

Thomas Campbell, Ed.D.
Assistant Superintendent of Schools
(603) 775-8664
tcampbell@sau16.org

Helen M. Rist
Special Education Administrator
(603) 775-8646
hrist@sau16.org

Frank E. Markiewicz
Business Administrator
(603) 775-8671
fmarkiewicz@sau16.org

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Helen Joyce

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2021	Exeter
Paul Bauer	2021	Newfields
Bob Hall	2019	Kensington
Deborah Hobson	2020	East Kingston
Helen Joyce	2021	Stratham
Melissa Litchfield	2019	Brentwood
Kimberly Meyer	2019	Exeter
David Slifka	2020	Exeter
Travis Thompson	2020	Stratham

School District Website: www.sau16.org

Moderator: Kate Miller - 2019

School District Clerk: Susan EH Bendroth - 2019

School District Treasurer: Michael Schwotzer - 2019

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
Deborah Bronson	2021	Stratham
Lucy Cushman	2019	Stratham
Rob Delorie	2019	Exeter
Jenny Leonard	2020	Kensington
George Marquis	2020	Brentwood
Roy Morrisette	2020	Exeter
Lovey Oliff	2021	Exeter
David Pendell	2021	East Kingston
Todd Wynn	2019	Newfields

New Hampshire
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Revenue Administration

2019 WARRANT

Exeter Region Cooperative School District

The inhabitants of the Exeter Region Cooperative School District in the County of Rockingham in the state of New Hampshire qualified to vote in Exeter Region Cooperative School District affairs are hereby notified that the two phases of the Annual Regional School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: Thursday, February 7, 2019
Time: 7:00 PM
Location: Exeter High School Auditorium
Details: 1 Blue Hawk Drive, Exeter, NH 03833

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 12, 2019
Time: Various
Location: Various
Details: Voting in the Towns of Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January , 2019, a true and attested copy of this document was posted at the place of meeting and at SAU 16, Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham Town Offices and that an original was delivered to the Clerk.

Name	Position	Signature
Helen Joyce	Chair	
Travis Thompson	Vice-Chair	
Melissa Litchfield	School Board Member	
Deb Hobson	School Board Member	
Maggie Bishop	School Board Member	
Kimberly Meyer	School Board Member	
David Slifka	School Board Member	
Paul J. Bauer	School Board Member School Board Member	

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New Hampshire
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2019
WARRANT

Article 01 **20 Year Bond for CMS Addition and Renovation**

Shall the District raise and appropriate the sum of $17,800,000 for the purpose of renovations and additions to the Cooperative Middle School in order to accommodate for changes in programs and expanding needs of the school; $17,800,000 of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto; and further, raise and appropriate an additional $425,222 to meet the necessary financial obligations associated with the project's debt service for the 2019-2020 fiscal year.

The School Board and the Budget Advisory Committee both recommend the adoption of this article. (3/5 ballot vote required for passage)

☐ Yes ☐ No

Article 02 **ERCSD Operating Budget**

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling $60,342,073? Should this article be defeated, the operating budget shall be $59,852,502 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The School Board and Budget Advisory Committee both recommend $60,342,073 as set forth on said budget. (Majority vote required)

☐ Yes ☐ No

Article 03 **CRF for Synthetic Turf Replacement**

To see if the school district will vote to raise and appropriate the sum of up to $50,000 to be added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School. This sum to come from the June 30 undesignated fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board and the Budget Advisory Committee both recommend this appropriation. (Majority vote required)

☐ Yes ☐ No

SECOND SESSION: At the polling places designated below on **Tuesday, March 12, 2019,** to choose the following School District Officers:

School District Board Member (Brentwood)	3-year Term Expiring 2022
School District Board Member (Exeter)	3-year Term Expiring 2022
School District Board Member (Kensington)	3-year Term Expiring 2022
School District Moderator	3-year Term Expiring 2020
Budget Committee Member (Exeter)	3-year Term Expiring 2022
Budget Committee Member (Newfields)	3-year Term Expiring 2022
Budget Committee Member (Stratham)	3-year Term Expiring 2022

and vote on the articles list as 1, 2, and 3, as those articles may be amended at the First Session; by ballot, the polls to be open at the polling places at the hours designated below:

VOTERS IN TOWN OF	POLLING PLACE	POLLING HOURS
Brentwood	Brentwood Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Town Hall	8:00 AM to 7:00 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 7:00 PM

New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		$0	$0	$0	$0
4200	Site Improvement		$0	$0	$0	$0
4300	Architectural/Engineering		$0	$0	$0	$0
4400	Educational Specification Development		$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0
4600	Building Improvement Services		$0	$0	$0	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal		**$0**	**$0**	**$0**	**$0**
Other Outlays						
5110	Debt Service - Principal	02	$1,595,740	$1,647,785	$1,574,146	$0
5120	Debt Service - Interest	02	$1,592,213	$1,451,303	$1,592,213	$0
	Other Outlays Subtotal		**$3,187,953**	**$3,099,088**	**$3,166,359**	**$0**
Fund Transfers						
5220-5221	To Food Service		$0	$0	$0	$0
5222-5229	To Other Special Revenue		$0	$0	$0	$0
5230-5239	To Capital Projects		$0	$0	$0	$0
5254	To Agency Funds		$0	$0	$0	$0
5310	To Charter Schools	02	$280,000	$280,000	$280,000	$0
5390	To Other Agencies		$0	$0	$0	$0
9990	Supplemental Appropriation		$0	$0	$0	$0
9992	Deficit Appropriation		$0	$0	$0	$0
	Fund Transfers Subtotal		**$280,000**	**$280,000**	**$280,000**	**$0**
	Total Operating Budget Appropriations				**$60,342,073**	**$0**

New Hampshire
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Revenue Administration

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Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)
4500	Building Acquisition/Construction	01	$17,800,000	$0
		Purpose: *20 Year Bond for CMS Addition and Renovation*		
5120	Debt Service - Interest	01	$425,222	$0
		Purpose: *20 Year Bond for CMS Addition and Renovation*		
5251	To Capital Reserve Fund	03	$50,000	$0
		Purpose: *CRF for Synthetic Turf Replacement*		
5251	To Capital Reserve Fund		$0	$0
5252	To Expendable Trust Fund		$0	$0
5253	To Non-Expendable Trust Fund		$0	$0
	Total Proposed Special Articles		**$18,275,222**	**$0**

New Hampshire
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Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)
	Total Proposed Individual Articles		$0	$0

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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2018	Revised Estimated Revenues for Period ending 6/30/2019	Estimated Revenues for Period ending 6/30/2020
Local Sources					
1300-1349	Tuition	02	$1,215,104	$900,000	$1,000,000
1400-1449	Transportation Fees		$0	$0	$0
1500-1599	Earnings on Investments	02	$11,587	$10,500	$10,500
1600-1699	Food Service Sales	02	$1,080,567	$910,000	$910,000
1700-1799	Student Activities		$0	$0	$0
1800-1899	Community Services Activities		$0	$0	$0
1900-1999	Other Local Sources	02	$203,968	$275,000	$275,000
	Local Sources Subtotal		**$2,511,226**	**$2,095,500**	**$2,195,500**
State Sources					
3210	School Building Aid	02	$1,153,052	$1,109,820	$1,043,231
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid		$0	$0	$0
3230	Catastrophic Aid	02	$406,225	$380,000	$400,000
3240-3249	Vocational Aid	02	$1,176,358	$1,100,000	$1,100,000
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	02	$10,000	$10,000	$10,000
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources		$0	$0	$0
	State Sources Subtotal		**$2,745,635**	**$2,599,820**	**$2,553,231**
Federal Sources					
4100-4539	Federal Program Grants	02	$478,510	$478,510	$478,510
4540	Vocational Education		$0	$0	$0
4550	Adult Education	02	$340,000	$340,000	$340,000
4560	Child Nutrition	02	$180,000	$180,000	$180,000
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution	02	$390,604	$350,000	$350,000
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
	Federal Sources Subtotal		**$1,389,114**	**$1,348,510**	**$1,348,510**

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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2018	Revised Estimated Revenues for Period ending 6/30/2019	Estimated Revenues for Period ending 6/30/2020
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	01	$0	$0	$17,800,000
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfers from Food Service Special Revenues Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds		$0	$0	$0
5230	Transfer from Capital Project Funds		$0	$0	$0
5251	Transfer from Capital Reserve Funds		$0	$0	$0
5252	Transfer from Expendable Trust Funds		$0	$0	$0
5253	Transfer from Non-Expendable Trust Funds		$0	$0	$0
5300-5699	Other Financing Sources		$0	$0	$0
9997	Supplemental Appropriation (Contra)		$0	$0	$0
9998	Amount Voted from Fund Balance	03	$0	$0	$50,000
9999	Fund Balance to Reduce Taxes	02	$3,027,612	$1,500,000	$1,500,000
	Other Financing Sources Subtotal		**$3,027,612**	**$1,500,000**	**$19,350,000**
	Total Estimated Revenues and Credits		**$9,673,587**	**$7,543,830**	**$25,447,241**

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Budget Summary

Item	Period ending 6/30/2019	Period ending 6/30/2020
Operating Budget Appropriations		$60,342,073
Special Warrant Articles	$0	$18,275,222
Individual Warrant Articles	$0	$0
Total Appropriations	$0	$78,617,295
Less Amount of Estimated Revenues & Credits	$0	$25,447,241
Less Amount of State Education Tax/Grant	$0	$12,037,220
Estimated Amount of Taxes to be Raised	**$0**	**$41,132,834**

New Hampshire
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Default Budget of the Regional School

Exeter Coop

For the period beginning July 1, 2019 and ending June 30, 2020

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: _____

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Kevin Joyce	CHAIR	
Travis Thompson	Vice Chair	
Paul Bauer	Member	
Deborah L. Hobson	Member	Deborah L. Hobson
DANIO SUFKA	EXETER MEMBER	
Robert L. Hall	Kensington Member	Robert L. Hall
Maggie Bisey	Exeter	Maggie Bisey
Kimberly Meyer	Exeter member	Kimberly Meyer

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$15,383,768	$1,020,003	($53,730)	$16,350,041
1200-1299	Special Programs	$7,736,209	($106,674)	($21,100)	$7,608,435
1300-1399	Vocational Programs	$1,885,417	$31,761	($14,000)	$1,903,178
1400-1499	Other Programs	$818,380	$25,451	($2,000)	$841,831
1500-1599	Non-Public Programs	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	$160,181	$0	$0	$160,181
1700-1799	Community/Junior College Education Programs	$0	$0	$0	$0
1800-1899	Community Service Programs	$0	$0	$0	$0
	Instruction Subtotal	**$25,983,955**	**$970,541**	**($90,830)**	**$26,863,666**
Support Services					
2000-2199	Student Support Services	$3,043,952	$198,696	$0	$3,242,648
2200-2299	Instructional Staff Services	$1,930,975	$43,666	($375,337)	$1,599,304
	Support Services Subtotal	**$4,974,927**	**$242,362**	**($375,337)**	**$4,841,952**
General Administration					
0000-0000	Collective Bargaining	$0	$0	$0	$0
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$146,856	$1,741	($500)	$148,097
	General Administration Subtotal	**$146,856**	**$1,741**	**($500)**	**$148,097**
Executive Administration					
2320 (310)	SAU Management Services	$1,164,193	$0	$0	$1,164,193
2320-2399	All Other Administration	$0	$0	$0	$0
2400-2499	School Administration Service	$1,737,306	$0	$0	$1,737,306
2500-2599	Business	$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	$4,747,759	$0	($19,000)	$4,728,759
2700-2799	Student Transportation	$2,257,715	$0	$0	$2,257,715
2800-2999	Support Service, Central and Other	$12,745,905	$0	$0	$12,745,905
	Executive Administration Subtotal	**$22,652,878**	**$0**	**($19,000)**	**$22,633,878**
Non-Instructional Services					
3100	Food Service Operations	$1,100,000	$0	$0	$1,100,000
3200	Enterprise Operations	$818,510	$0	$0	$818,510
	Non-Instructional Services Subtotal	**$1,918,510**	**$0**	**$0**	**$1,918,510**

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New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	$0	$0	$0	$0
4200	Site Improvement	$0	$0	$0	$0
4300	Architectural/Engineering	$0	$0	$0	$0
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$0	$0	$0	$0
4600	Building Improvement Services	$0	$0	$0	$0
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$0**	**$0**	**$0**	**$0**
Other Outlays					
5110	Debt Service - Principal	$1,720,740	$67,995	$0	$1,788,735
5120	Debt Service - Interest	$1,451,303	($73,639)	$0	$1,377,664
	Other Outlays Subtotal	**$3,172,043**	**($5,644)**	**$0**	**$3,166,399**
Fund Transfers					
5220-5221	To Food Service	$0	$0	$0	$0
5222-5229	To Other Special Revenue	$0	$0	$0	$0
5230-5239	To Capital Projects	$0	$0	$0	$0
5251	To Capital Reserve Fund	$50,000	$0	($50,000)	$0
5252	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
5253	To Non-Expendable Trust Funds	$0	$0	$0	$0
5254	To Agency Funds	$0	$0	$0	$0
5310	To Charter Schools	$280,000	$0	$0	$280,000
5390	To Other Agencies	$0	$0	$0	$0
9990	Supplemental Appropriation	$0	$0	$0	$0
9992	Deficit Appropriation	$0	$0	$0	$0
	Fund Transfers Subtotal	**$330,000**	**$0**	**($50,000)**	**$280,000**
	Total Operating Budget Appropriations	**$59,179,169**	**$1,209,000**	**($535,667)**	**$59,852,502**

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Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
5120	Contractual
5110	Contractual
2200-2299	CBA Salary and Equipment
1400-1499	CBA Salary Adjustment and Equipment
2310-2319	Equipment, reclassification of Community
1100-1199	CBA Salary Adjustments and Equipment
1200-1299	CBA Salary Adjustments and Equipment
2000-2199	CBA Salary Adjustments and Equipment
1300-1399	CBA Salary Adjustments and Equipment

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EXETER REGION COOPERATIVE SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUES

SPECIAL EDUCATION EXPENSES	2016-2017	2017-2018
1200/1230 Special Programs	5,462,153	5,727,448
1430 Summer School	90,022	98,289
2140 Psychological Services	307,235	317,946
2150 Speech and Audiology	431,580	420,582
2162 Physical Therapy	57,382	66,066
2163 Occupational Therapy	27,063	56,488
2332 Administration Costs	390,901	405,785
2722 Special Transportation	581,374	542,367
TOTAL EXPENSES	7,347,711	7,634,972
SPECIAL EDUCATION REVENUES		
3110 Special Ed Portion Adequacy Funds	795,235	808,217
3240 Catastrophic Aid	390,789	406,225
4580 Medicaid	264,626	390,605
TOTAL REVENUES	1,450,650	1,605,047
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION	5,897,061	6,029,925

Minutes of Exeter Region Cooperative School District
First Session of the 2018Annual Meeting
Deliberative Session – Thursday, February 8, 2018
Exeter High School Arthur Hanson III Center

ERCSD Board Members Present:
Helen Joyce, Chair – Stratham Travis Thompson, Vice-Chair - Stratham
Maggie Bishop – Exeter Kimberly Meyer– Exeter
David Slifka, Exeter Paul Bauer – Newfields
Bob Hall – Kensington Melissa Litchfield, Brentwood
ERCSD Board Member Absent: Deb Hobson, East Kingston

Administration: Dr. Christine Rath, Interim Superintendent
Frank Markiewicz – Business Administrator for SAU #16
Others: Katherine Miller – ERCSD Moderator
John Teague – Attorney for the School District, Upton and Hatfield
Dave Pendell – Chair of District's Budget Advisory Committee
Susan Bendroth – ERCSD Clerk

Moderator Miller called the meeting to order at 7:05 P.M. The Pledge of Allegiance was said and an explanation of the meeting to discuss, debate and amend the warrant articles as the law allows was stated. Moderator Miller summarized the rules and the procedure for the evening. She introduced the people up front, requested permission for Christine Rath, Frank Markiewicz, Esther Asbell, Helen Rist, John Teague, James Brennan, Harvey Construction, Don Bisson, Architect and Patricia Wons, Principal of Cooperative Middle School to speak if necessary and recognized the budget advisory committee members present.
Helen Joyce recognized Mark Portu for his time serving as the school district treasurer.

Moderator Miller turned to Warrant Article #1:
Warrant Article 01: Bond for CMS addition/renovations
Shall the District raise and appropriate the sum of Twenty-Three Million, Thirty Thousand, Seven Hundred Seventy Six Dollars ($23,030,776) for the purpose of renovations and additions to the Cooperative Middle School in order to accommodate for changes in programs and expanding needs of the school; Twenty-Three Million, Thirty Thousand, Seven Hundred Seventy Six Dollars ($23,030,776) of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other said, if any, which may be available for said project and to comply with all laws applicable to said project, to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto: and further, raise and appropriate an additional Four Hundred Thirty Eight Thousand Seven Hundred Four Dollars ($438,704) to meet the necessary financial obligations associated with the project's debt service for the 2018-2019 fiscal year.

The School Board and the Budget Advisory Committee both recommend the adoption of this article. (3/5 ballot vote required for passage)
Paul Bauer made a motion to adopt Article 1.
Kimberly Meyer seconded.
Paul Bauer spoke to the article.
Lucy Cushman, Co-Chair of the CMS Building Project, Patty Wons, CMS Principal and Mark Whiting, member of the building committee presented the scope and facts of the project which will include 10 classrooms, expansion of the cafeteria, add a gymnasium, add dedicated music space, additional office space and another elevator. Presently many teachers are on carts, the academic schedule is dictated by the lunch schedule, at times during the day the gymnasium has up to ninety students, the lack of gym facilities limits the amount of after school opportunities that are provided, the present elevator is 898 feet from the drop off area and music classes are adjacent to regular education classes. Tours are being given on Tuesdays and Thursdays at10:00 AM. Other options were looked at – modular classrooms are only a temporary fix, lack security and eat up valuable parking space and athletic fields, dissolving the Coop, moving the 6th graders to the Tuck Learning Campus or back to their respective towns but the population is steady and this plan meets the programming needs for all the students.
Public input followed with disappointment about coming forward with the same plan as last year, not addressing the issue of not preparing students for high school and the tax impact especially on Brentwood. Other public input spoke in support of the article stating that the article is not asking for more than they need, the increase in taxes is less than a monthly cable bill, a good value by increasing the value of a home and the community, addresses the crowding, scheduling and mental health of the students, gets teachers (world language) off carts and establishes their own space so they do not need to spend time setting up and taking down to travel to another class, it is an investment in our future by maintaining a high quality of education as the children of our community are our future.
Further input from the public inquired why building a second school was not an option. The costs related to building another school were prohibitive with duplication of the facility and staffing.
Adam Wiggin, Kensington, made a motion to strike the wording of the numbers and just leave the numbers in the article so it would read as follows:
Warrant Article 01: Bond for CMS addition/renovations
Shall the District raise and appropriate the sum of $23,030,776 for the purpose of renovations and additions to the Cooperative Middle School in order to accommodate for changes in programs and expanding needs of the school; $23,030,776 of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other said, if any, which may be available for said project and to comply with all laws applicable to said project, to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto: and further, raise and appropriate an additional $438,704 to meet the necessary financial obligations associated with the project's debt service for the 2018-2019 fiscal year.

The School Board and the Budget Advisory Committee both recommend the adoption of this article. (3/5 ballot vote required for passage)
This motion was seconded and approved.
A motion to restrict reconsideration was presented, seconded and agreed upon.

Warrant Article 02: ERCSD Operating Budget
Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling $58,948,101? Should this article be defeated, the operating budget shall be $58,337,579 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. The School Board and Budget Advisory Committee both recommend $58,948,101 as set forth on said budget. (Majority vote required.)
Travis Thompson made a motion to adopt Article 2.
Dave Slifka seconded.
Travis Thompson spoke to the article.
Frank Markiewicz provided a power point presentation highlighting the differences between the proposed budget and default budge.
Public input asked for clarification on those differences and the line item of monies going to the Charter School.
A motion to restrict reconsideration was presented, seconded and agreed upon.

Warrant Article 03: Collective Bargaining Agreement
To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Cooperative Paraprofessional Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2019	$181,078
2020	$118,918
2021	$117,393
2022	$119,324

and further to raise and appropriate $181,078 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The School Board and the Budget Advisory Committee both recommend this appropriation. (Majority vote required.)
Helen Joyce made a motion to adopt Article 3.
Bob Hall seconded.
Helen Joyce spoke to the article highlighting the changes and complementing the paraprofessionals for their commitment and dedication to the job.
Questions about range of salary, whether they receive health benefits and retirement came from the public.

The range of salary is $12.35 to $17.85; they do receive health benefits but no retirement.
Additional public input spoke in favor of this article furthering outlining the responsibilities of a paraprofessional.
A motion to restrict reconsideration was presented, seconded and agreed upon.

Warrant Article 04: CRF for Synthetic Turf Replacement
To see if the school district will vote to raise and appropriate the sum of up to $50,000 to be added to the Synthetic Turf Replacement Capital Reserve Fund previously established under the provisions of RSA 35:1 for replacement of the synthetic turf field located at Exeter High School. This sum to come from the June 30 undesignated fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board and the Budget Advisory Committee both recommend this appropriation. (Majority vote required.)
Maggie Bishop made a motion to adopt Article 4.
Melissa Litchfield seconded.
Maggie Bishop spoke to the article stating that the projectedamount to replace the synthetic turf is $350,000.00. This money is planning for the future and presently there is $101,092.00 in the account.
A motion to restrict reconsideration was presented, seconded and agreed upon.

The meeting was adjourned at 9:10 P.M. with 132 voters present.
Respectfully submitted,
Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk
February 8, 2018

1-24-2019
KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
September 5, 2023

Minutes of the Exeter Region Cooperative School District
Second Session of the 2018 Annual Meeting
Voting Session – March 13, 2018

The polls were open at the polling place at the hours below to choose the following District Officers: Cooperative School Board Member (Exeter – 3 years), Cooperative School Board Member (Kensington – 1 year), Cooperative School Board Member (Newfields – 3 years), Cooperative School Board Member (Stratham – 3 years), School District Moderator, Budget Committee Member (East Kingston – 3 years), Budget Committee Member (Exeter – 3 years), Budget Committee Member (Stratham – 3 years) and vote by ballot on articles listed as 1, 2, 3 and 4.

Voters in Town of	Polling Place	Polling Hours
Brentwood	Brentwood Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Town Hall	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00 AM to 7:00 PM
Stratham	Stratham Municipal Center	8:00 AM to 8:00 PM

Results of the election of Exeter Region Cooperative School District Officers:

Exeter Cooperative Board Member, term ending 2021 election:
Margaret (Maggie) Bishop **4,018**

Kensington Cooperative Board Member, term ending 2019 election:
Robert L. Hall **3,870**

Newfields Cooperative Board Member, term ending 2021 election:
Paul Bauer **3,732**

Stratham Cooperative Board Member, term ending 2021 election:
Helen Joyce **3,862**

Cooperative School District Moderator, term ending 2019 election:
Katherine B. Miller **3,863**

East Kingston Cooperative Budget Committee Member, term ending 2021 election:
David Pendell **3,682**

Exeter Cooperative Budget Committee Member, term ending 2021 election:
Lovey Oliff **3,774**

Stratham Cooperative Budget Committee Member, term ending 2021 election:
Deborah Bronson **1,709**
Penny Lee 1,422

Article #1: Bond for CMS Addition and Renovations
YES 2,853 NO 2,419

Article #2: ERCSD Operating Budget
YES 3,345 NO 1,867

Article #3: Collective Bargaining Agreement

YES	**3,500**	NO	1,732

Article #4: CRF for Synthetic Turf Replacement

YES	**3,002**	NO	2,237

Respectfully Submitted,

Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk
March 14, 2018

1-24-2019

KIMBERLY F. WILLIAMS
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
September 5, 2023

Edward T. Perry, CPA
James A. Sojka, CPA*
Sheryl A. Pratt, CPA***
Michael J. Campo, CPA, MACCY
Donna M. LaClair, CPA**
Ashley J. Miller, CPA, MSA
Tyler A. Paine, CPA***
Kyle G. Gingras, CPA
Ryan T. Gibbons, CPA
Derek M. Barton, CPA
Scott T. Eagen, CFE

*Also licensed in Maine
**Also licensed in Massachusetts
***Also licensed in Vermont

January 29, 2019

Members of the School Board
Exeter Region Cooperative School District
30 Linden Street
Exeter, NH 03833

To the Members of the School Board:

This is to advise you that as of January 29, 2019 the audit of the financial statements for the year ending June 30, 2018 has been substantially completed and we are in the process of finalizing the audit. A completed audit report will be sent to you by the end of February 2019.

Sincerely,

Michael J. Campo, CPA, MACCY
Director

PLODZIK & SANDERSON, P.A.
Certified Public Accountants
193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • www.plodzik.com

2019 SAU16 Reports

SCHOOL ADMINISTRATIVE UNIT SIXTEEN

SAU16

EXETER REGION COOPERATIVE

EXETER | STRATHAM

NEWFIELDS | BRENTWOOD

E. KINGSTON | KENSINGTON

Annual Report of SAU 16

For the Year Ending June 30, 2018

For the Proposed 2019-2020 Budget

SAU 16 ANNUAL REPORT FOR THE YEAR ENDING 2018

VISION FOR THE GRADUATE

Each graduate demonstrates engaged learning and citizenship through the ability to solve problems independently and collaboratively with perseverance and resilience, and communicates solutions with confidence and empathy.

Honoring the work and the legacy of those who came before us is an important function of the SAU Office of the Superintendent. After all, it was the scores of students, teachers, staff, and administration that laid the groundwork for the positive direction in which our seven (7) school districts are headed, a direction that has been greatly influenced by the SAU 16 Strategic Plan, now in its second year of execution. Beginning last year, this space will serve as an update for the SAU 16 community on the progress along the strategic plan continuum, and specific attention will be given to those areas that are at an advanced stage. This report will provide broad terms while detail on specific accomplishments and more granular events for each of the seven school districts can be found on their infinitely evolving digital media sources, as well as in past superintendent updates (located on the SAU 16 website).

The SAU is in a very different place compared to a year ago. After suffering the loss of Superintendent Michael Morgan in June 2017, the SAU took another blow when longtime Associate Superintendent Paul Flynn passed away in December 2017. These two men were titans of the New Hampshire educational scene and the loss of their leadership has been felt ever since. The SAU had been served by veteran superintendent Dr. Christine Rath as a temporary bridge to a new and permanent leader, and retired Interim Assistant Superintendent Jerome Frew served in an interim capacity in the spring of 2018 as part of that transition team.

In July the SAU welcomed Dr. David Ryan as its new superintendent, Dr. Tom Campbell as the new assistant superintendent for human resources, and Chris Andriski as its newest assistant superintendent for curriculum and instruction. These three positions represent 50% of the SAU senior leadership team; Associate Superintendent Esther Asbell, Special Education Administrator Helen Rist, and second year Business Administrator Frank Markiewicz comprising the remainder. In a relatively short period of time, this team has worked very hard to coalesce and stabilize the SAU while providing the necessary leadership for a high performing learning organization. As a team they have instituted a collaborative approach to managing the day-to-day operations of each of the seven districts; introduced synergies so all districts can grow together through curriculum, instruction, and assessment projects; promoted a distributed leadership style of financial and budgeting oversight; and, most importantly, developed approaches to decision-making processes that begin and end with the student in mind.

Our schools have responded well to the changes over the past year. Stratham Memorial School welcomed an experienced new principal (Katherine Lucas) and special education director (Salina Millora). Lincoln Street School in Exeter introduced a new assistant principal (Deanna Donnelly) and Exeter High School removed the interim status and made permanent Principal Michael Monahan and Assistant Principal Adam Rozumek. They and their fellow principals, assistant principals, and directors connect at least monthly to learn and grow together through

facilitated professional learning experiences. Change leadership, social emotional learning, school safety and security, competency-based education, project-based learning, and proficiency scaling are all areas in which they have learned a great deal.

Classroom teachers continue to bear the burden of proof in excellence. Despite the changes in SAU and school leadership, our teachers have worked tirelessly to provide the very best learning opportunities for all of our students. They have performed at a high level in a consistent manner against a tide of adversity brought on by local, regional, and even national tragedies and obstacles. While we will continue to recognize their great work and celebrate their students' accomplishments in and out of the classroom, we will continue to expand our thinking and approaches to ensuring that we are doing the very best for each student. Our teachers are the best in the area, and with that reputation comes tremendous professional responsibility for always wanting to improve.

With all of the changes in personnel, it is surprising to be able to reflect on our progress as an SAU and see how far we've come. This is a credit to the people within it. We have mostly organized ourselves around some guiding points and objectives while sharing as much about the work with the people in the community. We believe we are just now beginning to address real improvement for this new era, and at this time next year, we are confident that we will have a larger and more tangible body of work that demonstrates success as one of the best learning organizations in the region.

SAU 16 Strategic Plan Review

Action Items Reaching Advanced Stage

Teaching and Learning

Recommendation 1

Continue to implement a challenging and consistent K-12 curriculum that develops and leads to the successful achievement of the Exeter High School graduation competencies and promotes viable learning opportunities for each student - ***Advanced***

Competencies are in place at all of our schools and teachers are currently rethinking their instructional practices to best meet the learning needs of each student. This year, a small group of teachers in the middle and high school have developed specific prototypes of learning experiences that will enable them to better understand the best possible process for moving students toward demonstrating mastery of competencies in their classrooms. Understanding the mastery learning process will assist them in designing a performance-based method of assessment and therefore unpack all that a student learns by doing.

Recommendation 4

Empower the professional staff within SAU 16 and the work of Professional Learning Communities (PLC's) by providing a technology-rich infrastructure, common planning time, and supportive professional development to enhance the K-12 curriculum. - ***Advanced***

The SAU has equipped its teachers and students with a robust network of hardware and software tools to accomplish all of the learning objectives requiring the use of technology.

Students in most of our schools enjoy a 1:1 computing environment and in rare cases experience a 1:2 ratio. Technology is employed to enhance and expand classroom instruction, such as the vast use of education websites incorporating hands on learning for language arts, math and science (see Stratham Memorial School's Resources webpage as an example). Teachers utilize online platforms for their own professional learning, sharing of data and ideas, and for developing project-based learning experiences for their students. The technology staff maintains a replacement cycle that is reasonable and financially prudent so that we can maximize the lifespan of each machine and maintain a quality circulation of the equipment.

Health and Community

Recommendation 1

Create a committee of K-12 representatives to assess current school-based approaches to social and emotional learning and foster continuity throughout the grade levels. This committee should also evaluate the methods used to assess students' stress levels and causes; ideally seeking feedback from students, parents, and professional staff. ***- Advanced***

This is the second year of the Social-Emotional Learning Committee in the SAU and its purpose continues to be "To further develop, implement, and communicate a tiered system of support to best meet the social-emotional learning and mental health needs of all SAU 16 students, and staff." The committee presented a summary of its first year to the SAU Joint School Board at its October 2018 meeting and is now focused on three main areas: communication about social emotional learning to all stakeholders, offering professional development to staff on how to create trauma sensitive schools, and offering information on stress reduction for all staff. The team believes that by sharing knowledge and strategies, our staff and families will gain a better of understanding of social emotional learning and how to best support the needs of students, staff, and families in SAU 16.

The blended work of the SEL Committee and the safety and security of our students is best exemplified in the advent of the Behavioral Intervention Team, or BIT. The purpose of this team is to build a network of student care and support between all SAU schools, local law enforcement, and community-based organizations (CBOs). BIT teams meet periodically to assess information relative to student behavior that could lead to an increase in negative behavior influenced by mental health issues, violent tendencies, and/or juvenile delinquent habits. The team seeks to forecast wraparound services for students before those behaviors surface. This team has been up and running since August 2018 and is dedicated to keeping the safety of our students and staff a top priority. It should also be noted that the program is paid entirely from federal grant funds.

Our schools participate in programming dedicated to improving the social-emotional wellness of their students as well. Each elementary school offers multiple opportunities through all school assemblies led by various groups of students, clubs and activities that are dedicated to serving other students, and community service organizations that help members of the community while exploring and understanding their own emotional wellness. The middle and high school have a robust spirit of SEL development in their programming including Hawk Crew, Blue Hawk 101, CMS Hawk Pride Assemblies and Blue Hawk Youth Alliance. All of our

students and staff are immersed in finding better ways for everyone to strengthen their own wellness and feel the support of others.

Recommendation 3

Create and maintain a SAU 16 website specifically dealing with social and emotional health issues, including resources for professional staff, students, and parents. ***- Accomplished***

This strategic goal was quickly accomplished and it continues to evolve as the webpages are updated periodically. The list of resources are available on the SAU 16 website (www.SAU 16.org) on the Resources page of the More tab. As more resources are made available to the SAU, the page is edited and updated. We encourage all of our community members to visit the website for more information.

Philosophy and Governance

Recommendation 7

Continue to grow and evolve the SAU coaching process for all professional staff. ***- Advanced***

All schools within SAU 16 are now using a coaching model for peer-to-peer instructional support. This coaching program was piloted two years ago, was expanded last year, and now all schools in the SAU are involved. The coaching system allows for teachers to observe each other will using a universal CBE coaching tool. This tool helps focus the conversation the coach has on best instructional practices in a CBE system.

Coaching is now also available for our principals. Associate Superintendent Esther Asbell spends the majority of her time working 1:1 with school principals on developing their expertise as leaders in their schools and communities. Her primary focus is to build the instructional leadership skill of each principal while assisting them with the implementation of transformational practices. Much of the support our principals and teachers receive is delivered in an independent, personalized manner, and this requires an abundance of onsite work as well as interpersonal interaction. All aspects of our coaching program continue to get stronger with each opportunity to grow.

In both examples of how coaching is growing and evolving in the SAU, the results will be evident in the improvement in our students' demonstrations of learning. As the appropriate adjustments to instruction continue in our classrooms, we believe student achievement will improve as evidenced by assessment outcomes, growth results, and demonstrated quality competency mastery.

We look forward to sharing the fruits of the labor above with the SAU 16 community for years to come, and we will continue to work diligently to preserve the valuable traditions of the towns that we serve while continuing to connect them all in the SAU they comprise.

SAU #16

Superintendent Salaries

2018-2019

SUPERINTENDENT'S PRORATED SALARY

Brentwood	$7,774
East Kingston	$4,665
Exeter	$27,987
Exeter Region COOP	$90,181
Kensington	$3,110
Newfields	$3,110
Stratham	$18,658
	$155,485

ASSOCIATE AND ASSISTANT SUPERINTENDENT SALARIES

(Total 3 Positions; $140,000, $129,430, and $118,450)

Brentwood	$19,394
East Kingston	$11,636
Exeter	$69,818
Exeter Region COOP	$224,970
Kensington	$7,758
Newfields	$7,758
Stratham	$46,546
	$387,880

School Administrative Unit #16
Brentwood, East Kingston, Exeter, Exeter Region Cooperative, Kensington, Newfields, and Stratham
2019-2020 Approved Budget

	FY 2018 Actual	*FY 2019 Budget*	*FY 2020 Approved*	*Change* $	%
Salaries	*1,279,742*	*1,368,399*	1,502,044	133,645	9.8%
Benefits	*528,979*	*574,216*	556,160	-18,056	-4.1%
Course Reimbursements	*3,710*	*3,500*	12,320	8,820	252.0%
Conferences and Staff Training	*14,882*	*14,600*	26,550	11,950	79.8%
Dues and Subscriptions	*10,546*	*10,837*	13,094	2,257	11.6%
Audit Expense	*14,025*	*14,100*	14,523	423	3.0%
Legal Expense	*4,131*	*5,000*	5,000	0	0.0%
Repair and Maintenance	*5,835*	*6,295*	7,000	705	11.2%
Supplies	*27,191*	*26,250*	24,000	-2,250	-8.6%
Telephone	*18,656*	*25,305*	25,305	0	0.0%
Postage	*4,808*	*4,000*	5,000	1,000	25.0%
Contracted Services	*8,838*	*33,256*	22,600	-10,656	-32.0%
Mileage	*21,981*	*25,980*	31,700	5,720	22.0%
Software	*16,318*	*5,000*	14,100	9,100	182.0%
Equipment	*2,899*	*9,045*	3,632	-5,413	-59.8%
Miscellaneous	7,900	4,000	4,000	0	0.0%
Total Expenditures	**1,970,441**	**2,129,783**	**2,267,028**	**137,245**	**6.4%**
Unassigned Fund Balance			(349,283)		
Net Assessment to Districts	*1,970,441*	*2,129,783*	*1,917,745*		
Not Subject to Assessment	18,070	56,500	57,000		
TOTAL OPERATING BUDGET	***1,988,511***	***2,186,283***	***2,324,028***		

SAU #16 FY 2019-2020 BUDGET ALLOCATION

Detail by Town	2016-2017 Equalized val.	Valuation Percentage	# Pupils ADM 16/17	Pupil %	Combined Percentage	Proposed FY 2020 Assessment	Change from Previous Year $	Change from Previous Year %
Brentwood	224,783,710	4.72%	319.98	6.066%	5.39%	103,433	(740)	-0.7%
East Kingston	129,115,071	2.71%	156.34	2.964%	2.84%	54,421	(1,697)	-3.0%
Exeter	838,701,646	17.61%	940.66	17.833%	17.72%	339,892	(22,835)	-6.3%
Kensington	113,553,915	2.38%	107.96	2.047%	2.22%	42,493	(1,158)	-2.7%
Newfields	114,416,387	2.40%	125.74	2.384%	2.39%	45,898	(4,413)	-8.8%
Stratham	580,426,889	12.19%	561.28	10.641%	11.42%	218,916	(22,409)	-9.3%
Co Op	2,760,505,154	57.98%	3,062.93	58.066%	58.02%	1,112,692	(51,501)	-4.4%
TOTAL	***4,761,502,772***	***100.00%***	***5,274.89***	***100.000%***	***100.00%***	***1,917,745***	**(104,753)**	**-5.2%**

SAU 16 CALENDAR
2019-2020

Approved
11/19/18

2019

JULY							Days
S	M	T	W	T	F	S	Student
	1	2	3	4	5	6	0
7	8	9	10	11	12	13	Staff
14	15	16	17	18	19	20	0
21	22	23	24	25	26	27	
28	29	30	31				

AUGUST							Days
S	M	T	W	T	F	S	Student
				1	2	3	4
4	5	6	7	8	9	10	Staff
11	12	13	14	15	16	17	6 or 7
18	19	20	21	**[22]**	**[23]**	24	
25	**26**	27	28	29	30	31	

SEPTEMBER							Days
S	M	T	W	T	F	S	Student
1	2	3	4	5	6	7	20
8	**9**	10	11	12	13	14	Staff
15	16	17	18	19	20	21	20
22	23	24	25	26	27	28	
29	30						

OCTOBER							Days
S	M	T	W	T	F	S	Student
		1	2	3	4	5	22
6	7	8	9	10	11	12	Staff
13	14	15	16	17	18	19	22
20	21	22	23	24	25	26	
27	28	29	30	31			

NOVEMBER							Days
S	M	T	W	T	F	S	Student
							16
					1	2	Staff
3	4	**[5]**	6	7	8	9	17
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	

DECEMBER							Days
S	M	T	W	T	F	S	Student
							15
1	2	3	4	5	6	7	Staff
8	9	10	11	12	13	14	15
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30	31					

2020

JANUARY							Days
S	M	T	W	T	F	S	Student
			1	2	3	4	21
5	6	7	8	9	10	11	Staff
12	13	14	15	16	17	18	21
19	20	21	22	23	24	25	
26	27	28	29	30	31		

FEBRUARY							Days
S	M	T	W	T	F	S	Student
						1	15
2	3	4	5	6	7	8	Staff
9	10	11	12	13	14	15	15
16	17	28	19	20	21	22	
23	24	25	26	27	28	29	

MARCH							Days
S	M	T	W	T	F	S	Student
1	2	3	4	5	6	7	21
8	9	**[10]**	11	12	13	14	Staff
15	16	17	18	19	20	21	20
22	23	24	25	26	27	28	
29	30	31					

APRIL							Days
S	M	T	W	T	F	S	Student
			1	2	3	4	18
5	6	7	8	9	10	11	Staff
12	13	14	15	16	17	18	18
19	20	21	22	23	24	25	
26	27	28	29	30			

MAY							Days
S	M	T	W	T	F	S	Student
					1	2	19
3	4	5	6	7	8	9	Staff
10	11	12	13	14	15	16	19
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	
31							

JUNE							Days
S	M	T	W	T	F	S	Student
							9
	1	2	3	4	5	6	Staff
7	8	9	10	**11****	**[12]**	13	9 or 10
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30					

Totals
Student
180
Staff
185

Symbol Key

( ) = No School / Holiday / Vacation
[ ] = Teacher In-Service (No School)
< > = SAU Early Release

****June 12, 15, 16, 17 & 18 are snow make-up days if needed**

Important Dates

2019	NS = No School	
August		
Teacher In-Service	NS	Aug 22-23
School Opens - All Students		Aug 26
Friday before Labor Day	NS	30-Aug
School Days		4
September		
Labor Day	NS	Sept 2
School Days		20
October		
Columbus Day	NS	14
School Days		22
November		
Teacher In-Service	NS	Nov 5
Veterans' Day	NS	11
Thanksgiving Recess	NS	Nov 27-29
School Days		16
December		
Holiday Break	NS	Dec 23-27; 30-31
School Days		15
2020		
January		
Holiday Break	NS	Jan 1
MLK, Jr. Day	NS	Jan 20
School Days		21
February		
Winter Vacation	NS	Feb 24-28
School Days		15
March		
Teacher In-Service	NS	Mar 10
School Days		21
April		
Spring Vacation	NS	Apr 27-30
School Days		18
May		
Spring Vacation (con't)	NS	May 1
Memorial Day	NS	May 25
School Days		19
June		
Last day for students	NS	June 11**
Teacher In-Service		June 12
School days		9

***Graduation* - to be announced after February vacation**

Municipality Information

Population	1970	1980	1990	2000	2010	2013
	1044	1322	1318	1902	2124	2106

Election Districts

US Congress	District 1
Executive Council	District 3
State Senate	District 24
State Representative	District 16, 35 Rockingham County

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