



2013 Annual Report

TOWN OF KENSINGTON, NH
INCORPORATED 1737

www.town.kensington.nh.us

Annual Report Dedication

The Board of Selectmen dedicates the 2013 Annual Report to the employees and volunteers for Kensington.

It takes a tremendous amount of hard work and dedication to perform all the duties and tasks that are needed to keep the town of Kensington functioning. Even though the town is small there is so much that needs to be done. Often it takes going above and beyond to provide our residents with the various services required. Our town employees work under difficult conditions and constant budgetary constraints, but are always eager to serve the residents and do a great job in keeping the town running smoothly. A good portion of the work for this town is done through the efforts of members of the various municipal boards, elected positions, committees, and volunteers. They, along with many of the town employees are comprised of your neighbors, family and friends that are proud of this town and want to give back to the community.

All that participate do so with little fanfare and praise, so the Board of Selectman would like to give thanks for all their hard work. We truly appreciate all that you do. It is your efforts that help make Kensington a great community. Thanks!

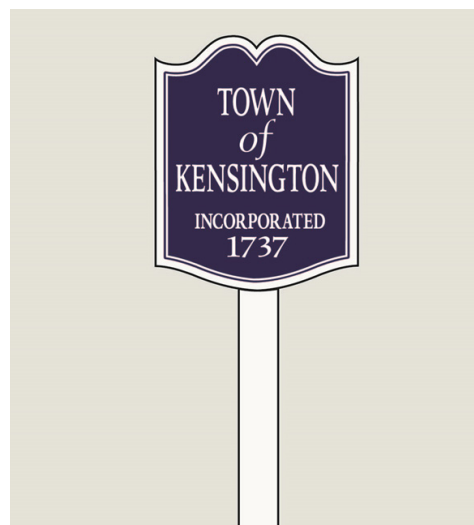


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Selectmen's Letter to the Residents



State of New Hampshire Town of Kensington

95 Amesbury Road
Kensington, NH 03833

To the Residents of Kensington:

During 2013, the Board of Selectman continued to focus on identifying solutions for more permanent spaces for the municipal operations. Primary focus was to determine options for the displaced police department. Currently, the PD is situated in a temporary trailer with no running water or bathrooms with storage offsite in several locations.

The Board sought volunteers for a committee to help with the design and promotion of a new building for the PD and to include space for Emergency Management. Through the process the committee and the Board felt that including the town offices in the new building would provide the best value for the residents. This would provide permanent space for the town operations and avoid further rental and lease costs for the PD and town offices.

In anticipation of the proposal for the new building to the residents on the 2014 ballot, the Board froze all unnecessary spending for the last quarter of 2013. Although it was difficult, the town was able to secure approximately \$130,000 to put towards the cost of the new building. It was difficult but the departments did a great job with this and we appreciate their efforts. We would not be able to sustain these spending restrictions long term, but being able to offset so much of the costs of a new facility really helps to cut down on the amount we would have to borrow through a bond and subsequently cut down the interest payment. Using the fund balance and the generous donation gets us a new facility for PD, Emergency Management and town offices for what amounts to only \$.05 per thousand of property valuation more than what we are committed to spending on rental and lease costs.

The other major event for the town of Kensington in 2013 was the full revaluation of properties. Kensington does a full revaluation every 5 years and it helps to provide fair and equitable valuations for all residents. The result was a redistribution of tax burden based on current market data. The impact to the individual property differs based on comparable market activity.

The Board of Selectman would like to all those that have contributed in 2013. The town is grateful for your dedication and hard work. The Board would also like to encourage residents to continue to be engaged in the town process, ask questions, provide input, and volunteer. There are a number of boards, committees, and town positions to get involved in, find what interests you or what is important to you and participate. It is a great way to become knowledgeable of the goings on of the town and also an opportunity to give back to the community we all love.

Respectfully,

Russell Perry, Chair
Kevin Rosencrantz
Scott Lowell
Kensington Board of Selectmen

Town Officials

ANIMAL CONTROL

Juli Noyes

BOARD OF FIRE ENGINEERS

Alfred Felch

Fire Chief

Board of Selectmen

BOARD OF HEALTH

Karl Singer, MD

Board of Selectmen

Police Chief

BOARD OF SELECTMEN

Kevin Rosencrantz Exp. 3/14

Russell Perry Exp. 3/15

Scott Lowell Exp. 3/16

BOUNDARY WALKER

VACANT

BUILDING INSPECTOR

Mark Sikorski.....Exp. 4/14

BUILDING SAFETY COMMITTEE

Dan Barrette

Dave Buxton

Susan Gilbert

Chief Charles LeBlanc

Russell Perry

Carl Rezendes

Chief Michael Sielicki

CEMETERY TRUSTEES

Joan Webber Exp. 4/14

Carlton Rezendes Exp. 3/15

Richard Bates..... Exp. 3/16

CONSERVATION COMMISSION

Sydnee Goddard, Chair..... Exp. 4/14

Robert Gustafson..... Exp. 4/14

Joan Skewes Exp. 4/15

ELECTRICAL INSPECTOR

Jim Boyd.....Exp. 10/14

EMERGENCY MANAGEMENT

Robert Gustafson, Director

Jason Greene, Asst. Director

FIRE CHIEF

Charles J. LeBlanc

FIRE WARDEN

Charles J. LeBlanc

GRANGE HALL COMMITTEE

Nancy Roffman, Appointed ... Exp. 3/14

Joan Webber Exp. 4/14

Carl Rezendes Exp. 3/15

HIGHWAY SAFETY

Board of Selectmen

School Board Chairman

Chief of Police

LIBRARY TRUSTEES

Heather Ritter..... Exp. 3/14

Janet Seeger Exp. 3/15

John Herney Exp. 3/16

MODERATOR

Harold Bragg..... Exp. 3/15

PLANNING BOARD

Peter Merrill, Chair Exp. 4/14

Glen Ritter Exp. 4/14

Kate Mignone Exp. 4/16

Joan Whitney..... Exp. 4/16

Michael Schwotzer, Alt. Exp. 4/15

Robert Solomon Exp. 4/15

Jim Thompson. Exp. 4/15

Scott LowellSelectmen's Rep.

Town Officials cont.

POLICE DEPARTMENT

Michael Sielicki, Police Chief
Scott Cain, Detective
Edward Cody, Officer
Dustin George, Officer
Dennis Gorski, Officer
David Hersey, Officer
Scott Sanders, Sergeant
Joshua Wroblewski, Officer
Eric Young, Officer

RECREATION COMMISSION

Janet Bunnell..... Exp. 4/14
Leslie DelSesto..... Exp. 4/15
Donna Carter..... Exp. 4/16
Jodi Lefebvre Exp. 4/16

ROAD MANAGER

David Buxton

ROCKINGHAM PLANNING COMMISSION REP.

Joan Whitney..... Exp. 4/14

SAWYER/ KENSINGTON TRUST TRUSTEES

Russell Perry..... Exp. 10/14
Keith Palmer..... Exp. 10/14
Bruce Cilley..... Exp. 7/15
Donna Carter..... Exp. 10/15
Michael DelSesto..... Exp. 7/16

SEPTIC SYSTEM INSPECTORS

Rockingham County Conservation District

SOUTHEAST REGIONAL SOLID WASTE REP.

Alfred Felch
Alan Tuthill

SUPERVISOR OF CHECKLIST

Harriette Willoughby Exp. 3/14
Donna Carter Exp. 3/15
Mary Jane Solomon..... Exp. 3/16

TAX COLLECTOR

Carlene Wiggins Exp. 3/14
Dawn Frost, Deputy

TOWN AUDITORS

Vachon, Clukay & Co.

TOWN CLERK

Pamela Kehoe Exp. 3/14
Dawn Frost, Deputy

TOWN ENGINEER

Beals Associates

TREASURER

Sara Belisle Exp. 3/14

TRUSTEES OF TRUST FUNDS

Jim Webber Exp. 3/14
Ann Smith..... Exp. 3/15
Carl Rezendes Exp. 3/16

ZONING BOARD OF ADJUSTMENT

Eric Peterson..... Exp. 4/14
Michael Schwotzer, Alt. Exp. 4/14
John Andreasse Exp. 4/15
Joan Skewes..... Exp. 4/15
Elliott Fixler, Alt..... Exp. 4/16

Meetings & Holidays

(Note: Meetings may be rescheduled due to holidays and inclement weather)

***NOTE LOCATION MAY CHANGE FOR TOWN MEETINGS DUE TO ISSUES AT THE TOWN HALL.**

Any changes to Town meeting days or times will be posted on our website in the Latest News section. Check the school websites for their latest schedules.

SELECTMEN	meet the 1st & 3rd Mondays, monthly, at the Kensington Elementary School Library, 7:30 pm.
PLANNING BOARD	meet the 3rd Tuesday, monthly, at the Kensington Elementary School Library, 7:30 pm
ZONING BOARD OF ADJUSTMENT	meet the 1st Tuesday, monthly, at the Kensington Elementary School Library, 7:30 pm They only meet if there is official business.
CONSERVATION COMMISSION	meet the 2nd Tuesday, monthly, at the Kensington Elementary School Library, 7:00 pm
RECREATION COMMISSION	meet the 2nd Wednesday, monthly, at the Kensington Grocery Store (Donna Carter Realtor Office), 5:30 pm.
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, 6:00 pm
COOPERATIVE SCHOOL BOARD	meet the 3rd Monday, monthly, at the Exeter High School, Roy Morrisette Alumni Room 7:00 p.m., subject to change.

TOWN OFFICES ARE CLOSED ON THESE HOLIDAYS

New Year's Day	Wednesday	January 1, 2014
Martin Luther King Jr. Day	Monday	January 20, 2014
Presidents Day	Monday	February 17, 2014
Memorial Day	Monday	May 26, 2014
Fourth of July	Friday	July 4, 2014
Labor Day	Monday	September 1, 2014
Columbus Day	Monday	October 13, 2014
Veterans Day	Tuesday	November 11, 2014
Thanksgiving Day	Thursday	November 27, 2014
Christmas Eve	Wednesday	December 24, 2014
Christmas Day	Thursday	December 25, 2014

Town Hall Office Hours & Contact Information

TOWN OFFICES

KENSINGTON TOWN OFFICES

Physical Address: 243 Amesbury Road Unit #6 Kensington, N.H. 03833

Mailing Address: 95 Amesbury Road, Kensington, N.H. 03833

Phone (603) 772-5423

Fax (603) 772-6841

Web Site: www.town.kensington.nh.us

ALL TOWN OFFICES (Except Police Department) ARE CLOSED ON FRIDAYS
THE TOWN HALL OFFICES FOLLOW THE SCHOOL CLOSINGS AND DELAYS DURING INCLEMENT WEATHER.

ADMINISTRATIVE ASSISTANT

Lynne Bonitatibus

Office Hours:

Telephone extension, #4

Monday – Thursday 8:30 am - 1:30 pm

ASSESSOR'S OFFICE

Kathleen Felch, Assessing Clerk

Office Hours:

Telephone extension, #3

Monday – Thursday 8:30 am – 1:30 pm

TAX COLLECTOR'S OFFICE

Carlene Wiggin, Tax Collector

Office Hours:

Telephone extension, #2

Monday, Wednesday, Thursday 9:00 am – 12:00 pm

Wednesday evening - 6:30 pm - 8 pm

TOWN CLERK'S OFFICE

Pamela Kehoe, Town Clerk

Dawn Frost, Deputy Town Clerk

Office Hours:*subject to change

Telephone extension, #1

Monday 9:00 am – 12:00 pm

Tuesday 12:00pm -6:00pm Thursday 11:30am- 6:00 pm

POLICE DEPARTMENT

Michael Sielicki, Police Chief

Toni Ann Capozzi-Gorski, Admin.

Office Hours:

Direct phone number

Rockingham Dispatch:

Monday – Thursday 9:00 am – 4:00 pm, Friday 9am-1pm

772-2929

772-4716

FIRE DEPARTMENT

Charles LeBlanc, Chief 772-5751

Emergency 911

Non-emergency 502-3203

AMBULANCE - Rescue Squad 911

Basic Zoning Information & Ordinances

INFORMATION FOR RESIDENTS

Because the general public is often unaware of various laws and regulations, the Town of Kensington has prepared the following list as a guideline for those considering purchase, development or construction in the town. This list is for information only and the public should consult the appropriate officials or boards for further details.

SUBJECT	LIMITATIONS	REGULATORY BODY
Scenic Roads Highland Road Hilliard Road Moulton Ridge Road Muddy Pond Road New Boston Road North Road Osgood Road Stumpfield Road Trundle Bed Lane Wild Pasture Road	NH RSA 231:158 Repair maintenance, construction or paving work done on a designated Scenic Road by the state or municipality or any action taken by any utility or other person acting to erect, install or maintain poles, conduits, cables, wires, pipes or other structures shall not involve the cutting, damage or removal of trees, or the tearing down or destruction of stone walls or portions thereof. Scenic Road designation does not affect the rights of any landowner.	Planning Board
Wetlands/Hydric Soil	No digging, filling or other flow modification or structure in wetlands as defined by Land Use Ordinances	Planning Board, Conservation Commission
Subdivision	Must meet requirements of zoning ordinances and regulations	Planning Board
Commercial/ Multifamily/Development (In Residential/ Agricultural District)	Use other than agricultural or single family dwelling requires Special Exception and Site Plan Review	Board of Adjustment, Planning Board
Home Occupation	Use of home for business requires Special Exception and Site Plan Review	Board of Adjustment, Planning Board
In Law	Requires Special Exception and recording at the Registry of Deeds	Board of Adjustment
Commercial Zone	Commercial/Industrial development in Commercial/Industrial Zone requires Site Plan Review	Planning Board

Basic Zoning Information & Ordinances

SUBJECT	LIMITATIONS	REGULATORY BODY
Building Permit	No construction until permit approved by Selectmen	Building Inspector
Occupancy Permit	No occupancy or use of new or modified building until approved	Building Inspector
Septic System	Must meet Town and State standards	Board of Health Health Officer
Driveways	Must have permit before work starts And 10 ft. negative 2% pitch	State Hwy - State Town Road – Planning Board
Gravel	Must have permit for any new excavation	Planning Board
Signs	Size, lighting and location	Building Inspector
Bonfires	No burning without permit	Fire Warden
Timber Harvest	Yield Tax limits on cutting	Selectmen
Motor Vehicle Registration	Annual	Town Clerk
Dog License	Dog must have rabies shot	Town Clerk
Dog Control	Dog must be controlled on owner's property	Animal Control Officer
Town Hall/Town Park	Private functions by prior written approval of Selectmen	Selectmen
Junk Cars vehicle on lot	No more than one unregistered	Selectmen
Refuse Disposal	Weekly pick-up Tuesdays, in containers at end of driveway*	Selectmen
Recycling	1st & 3rd Tuesday-paper 2nd & 4th Tuesday-plastic, cans, etc. No recycling on 5th Tuesday*	Selectmen

* Delayed during inclement weather in conjunction with school closings.

Trash & Recycling

TRASH PICKUP EVERY TUESDAY BEGINNING AT 6:30 AM

AS OF FEBRUARY 4, 2013, TRASH AND RECYCLING PICKUP WILL FOLLOW THE SCHOOL CLOSING SCHEDULE AND PICKUP WILL BE DELAYED A DAY. PICKUP WILL NOT BE AFFECTED IF THERE IS A DELAYED SCHOOL OPENING.

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 6:30 a.m. 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 (for barrels containing non-bagged items, affix sticker to top item in the barrel). Stickers are available at the Town Offices.
5. No brush or stumps will be picked up and no 55 gallon drums are to be used.
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, Monday thru Saturday 8 am to 4 pm. Disposal of these items will require payment of fees. Fees and directions are posted on the Town's web site or you can call Bestway Disposal at 895-6273. James R. Rosencrantz & Sons located at 184 South Road accepts used waste oil. You may bring it in a sealed container during their regular business hours M-F 8am-5pm.

RECYCLING

The 1st and 3rd Tuesdays are for paper products. The 2nd and 4th Tuesdays are for plastic, cans, bottles, etc. There is no recycling pick up on a 5th Tuesday. For 2014 this will affect the months of April, July, September, and December.



LICENSING OF DOGS



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. Each dog must wear a collar around its neck; attached to the collar a metal tag distinctly marked with its license number.

License fees are as follows:

Male	\$9.00	Female	\$9.00
Neutered Male	\$6.50	Spayed Female	\$6.50
Seniors Citizen's Discount (65 or older):		First Dog (only)	\$2.00

Penalties: \$25.00 Fine after Mid June + Licensing Fees \$1.00 added each month after June 1st until dog is registered

JUNK CAR REGULATIONS

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 a 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.

2014 Town of Kensington Warrant

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Kensington in the County of Rockingham in said State, qualified to vote in Town Affairs:

FIRST SESSION:

You are hereby notified to meet at the Kensington Elementary School Multi-purpose Room, 122 Amesbury Road, in said Kensington on Wednesday, the fifth day of February 2014, at 7:30pm for the purpose of transacting all business other than voting by official ballot.

SECOND SESSION:

You are hereby notified to meet thereafter at the Kensington Elementary School Multi-purpose Room, 122 Amesbury Road, in said Kensington on Tuesday, the eleventh day of March 2014, to elect officers, vote on zoning articles and to vote on all warrant articles from the session by official ballot. Polls will be open from 8:00am to 7:30pm.

ARTICLE 1: To choose all necessary Town Officials for the year ensuing.

ARTICLE 2: Are you in favor of removing language located in Article 8.2 "Definitions," which only makes zoning definitions pertinent to the residential district in town rather than both the commercial and residential district, and to move the definitions section of the ordinance into a separate article?

Article 8.2 Submission of Information

ARTICLE 8.2 DEFINITIONS

Remove following section:

When used in this district the following terms shall have the meanings given to them in this section:

Start with definitions for entire zoning book, not just the Residential/Agricultural District.

- A. **Abutter** - For the Town of Kensington an abutter shall be any property owner whose property is located in New Hampshire and within two hundred (200) feet of any property line, including across a street or stream, of a land under consideration by the local land use board. For purposes of receiving testimony only, and not for purposes of notification, the term "abutter" shall include any person who is able to demonstrate that their land will be directly affected by the proposal under consideration. For purposes of receipt of notification by a municipality of a local land use board hearing, in the case of an abutting property being under a condominium or other collective form of ownership, the term abutter means the officers of the collective or association, as defined in RSA 356-B:3, XXIII.
- B. **Agricultural use** - shall mean land used for agriculture, farming, dairying, pasturage, apiculture, horticulture, floriculture, silvaculture and animal and poultry husbandry.
- C. **Billboard** - A sign which directs attention to a business, product, activity or service which is not conducted, sold or offered on the premises where such a sign is located.

2014 Town of Kensington Warrant

- D. **Boarding or Rooming House** - A dwelling in which living space without kitchen facilities is rented to three or more persons with or without meals.
- E. **Building** - Any structure having a roof supported by columns or walls and intended for shelter, housing, or enclosure of persons or animals.
- F. **Business Sign** - A sign which directs attention to a business, profession, service, product, activity or entertainment sold or offered upon the premises where such a sign is located.
- G. **Cluster dwelling** - a group of two or more dwelling units sharing a common lot whether or not in a planned unit development.
- H. **Commercial** - is a business involved in the exchange, buying or selling of commodities and/or services as a merchant for financial profit whether wholesale or retail, exclusive of agricultural products.
- I. **Driveway** - A single access to and from a public way with separate entrance and exit lanes, except in the case of dwellings in which case a driveway need not have separate entrance and exit lanes unless required as a condition of the building permit.
- J. **Dwelling unit** - means a single unit providing complete independent living facilities, eating, cooking, and sanitation.
- K. **Frontage** - means that portion of a property line bordering on a highway street or right of way.
- L. **Hazardous Waste** - Solid, semi-solid, liquid or contained gaseous waste, or any combination of these wastes which may cause or contribute to an increase in mortality or illness required as a condition of the building permit.
- M. **Home Occupation** - is a business located in a single dwelling unit which displays or sells stocks of goods, wares, services or merchandise, to the general public including among others: retail stores, shops, salesrooms, professional services and where such use is clearly incidental to the use of the building as a residence.
- N. **Industrial** - is a business enterprise which employs a labor force to manufacture, process or supply a product for wholesale distribution.
- O. **"In-Law" Apartment** - a dwelling unit attached to a primary dwelling unit for the purpose of housing an immediate family member with special needs, such as an elderly relative or a handicapped relative.
- P. **Junk Yard** - An unroofed area where waste materials are bought, stored, baled, packed, disassembled, or handled, including but not limited to scrap iron and other metals, paper, rags and bottles. (See also RSA 236:112)
- Q. **Lot** - means a parcel of land at least sufficient in size to meet the minimum requirement for use coverage and area and to provide required yards and other open spaces. An undersize lot is permissible if it passes state standards for soil conditions and substantially meets the requirements here and if in existence at time of passage of this ordinance.
- R. **Machinery Junk Yard** - Any yard or field used as a place of storage in which there is displayed to the public view junk machinery or scrap metal that occupies an area of five hundred (500) square feet or more.
- S. **Manufactured housing** - as defined by RSA 674:31-any structure transportable in one or more sections, which in the traveling mode is 8 body feet or more in width and 40 body feet or more in length or when erected on a site is 320 sq. ft. or more and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation and connected to the required utilities which include plumbing, heating, and electrical heating systems contained therein.
- T. **Mining and excavation operations** - any venture, private or commercial which uses land or any portion of land or slopes for the removing of sand, gravel rock, soil or construction aggregate from the premises, the purpose of which is primarily financial profit rather than incidental to the lawful construction or alteration of a building, or change in landscaping, or part of agricultural activities.
- U. **Motor Vehicle Junk Yard** - Any business and any place of storage or deposit, whether in connection with another business or not, which has stored or deposited two or more unregistered motor vehicles which are no longer intended or in condition for legal use on the public highways, or used parts of motor vehicles or old iron, metal, glass, paper, cordage, or other waste or discarded for second hand material which has been a part or intended to be a part of any motor vehicle, the sum of which parts or material shall be equal in weight to two or more motor vehicles. Motor vehicle junk yard shall also include any place of business or storage or deposit of motor vehicles purchased for the purpose of dismantling the vehicles for parts or for use of the metal for scrap and

2014 Town of Kensington Warrant

where it is intended to burn material which are parts of a motor of a motor vehicle or cut up the parts thereof.
As per RSA 236:112.

- V. **Multifamily apartment house** - means a building or portion thereof containing more than two dwelling units and not classified as a one or two family dwelling.
- W. **Non-conforming** - means use of land, building or premise which is not a use permitted by the provisions of this ordinance for the district in which such land, building or premise is situated.
- X. **One family dwelling** - a building containing one dwelling unit.
- Y. **Parking Space** - An area having a width of not less than nine (9) feet and a length of not less than twenty (20) feet for a passenger vehicle and not less than fifteen (15) feet wide and forth (40) feet in length for each truck, tractor trailer combination, or bus exclusive of traffic.
- Z. **Permanent resident** - means an individual or family using any building continuously as a residence for a period of six months or more.
- AA. **Qualified soil scientist** - a person qualified in soil classification and who is recommended or approved by the Rockingham County Conservation District Supervisors.
- AB. **Right of way** - means and includes all present and proposed town, state and federal highways and the land on either side of same as covered by statutes to determine the width of the right of way.
- AC. **Scenic roads** - any one of several roads in the Town which, in accordance with RSA 231:157 have been so designated by the townspeople and thereby afforded the protection of RSA 231:138 from any reconstruction with respect thereto.
- AD. **Set back** - means the distance between the nearest portion of a structure and a lot or right of way line whichever is closer.
- AE. **Structure** - anything constructed or erected on or in the ground, or in the water, or an attachment to something having a fixed location on the ground, such as buildings, permanent or temporary; signs, carports, porches, swimming pools and other building features, including communication towers and antennas but not including sidewalks, fences, driveways, septic systems, boundary markers, field or garden walls or embankment retaining walls, land drainage, sediment, and erosion control structures. **(Added 03/13/2001)**
- AF. **Two family dwelling** - means a building containing two dwelling units.
- AG. **Wood Processing Operation** - the process of changing trees or tree length wooden logs into firewood, lumber or other smaller sized wooden materials for resale. This operation is a commercial venture unless 51% of the wood comes from the lot of land upon which the processing occurs or from another property located in Kensington, which is under common ownership with the lot of land upon which the processing occurs. **(Added 03/12/2002)**

Recommended by the Planning Board unanimously

ARTICLE 3: Are you in favor of adoption of Article 12 "Kensington Floodplain Management Ordinance?" The purpose of this ordinance is to set development standards within designated FEMA floodplains, allow the Town the right to participate in the National Flood Insurance Program (NFIP), which will allow all town residents the option to purchase flood insurance through the NFIP program.

SECTION 1

PURPOSE

- A. Certain areas of the Town of Kensington, New Hampshire are subject to periodic flooding, causing serious damages to properties within these areas. Relief is available in the form of flood insurance as authorized by the National Flood Insurance Act of 1968. Therefore, the Town of Kensington, New Hampshire has chosen to become a participating community in the National Flood Insurance Program, and agrees to comply with the requirements of the National Flood Insurance Act of 1968 (P.L. 90-488, as amended) as detailed in this Floodplain Management Ordinance.
- B. This Ordinance establishes a permit system and review procedure for development activities in the designated flood hazard areas of the Town of Kensington, New Hampshire.

2014 Town of Kensington Warrant

SECTION 2 ESTABLISHMENT

- A. This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Kensington Floodplain Management Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Kensington Zoning Ordinance, and shall be considered part of the Zoning Ordinance for purposes of administration and appeals under state law.
- B. The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the Rockingham County, NH" dated May 17, 2005 together with the associated Flood Insurance Rate Maps dated May 17, 2005, which are declared to be a part of this ordinance and are hereby incorporated by reference.

SECTION 3 GREATER RESTRICTION

If any provision of this ordinance differs or appears in conflict with any other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

SECTION 4 SEVERABILITY

Should any section or provision of these regulations be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the regulations as a whole, or any part thereof other than the part so declared to be unconstitutional or invalid.

SECTION 5 ENFORCEMENT

It shall be the duty of the Building Inspector to enforce and administer the provisions of this Ordinance in accordance with RSA 676.

SECTION 6 PERMITS

All proposed development in any special flood hazard area shall require a permit.

SECTION 7 OTHER PERMITS

The Building Inspector shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U. S. C. 1334.

SECTION 8 CERTIFICATION

- A. For all new or substantially improved structures located in special flood hazard areas, the applicant shall furnish the following information to the Building Inspector:
 - 1. The as-built elevation of the lowest floor (including basement) and include whether or not such structures contain a basement.
 - 2. If the structure has been floodproofed, the as-built elevation to which the structure was floodproofed.
 - 3. Any certification of floodproofing.
- B. The Building Inspector shall maintain the aforementioned information for public inspection, and shall furnish such information upon request.

SECTION 9 CONSTRUCTION REQUIREMENTS

- A. The Building Inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding.
- B. All new construction or substantial improvements in a special flood hazard area shall:
 - 1. be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,
 - 2. be constructed with materials resistant to flood damage,

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3. be constructed by methods and practices that minimize flood damages, and
4. be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

SECTION 10 WATER AND SEWER SYSTEMS

- A. Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area the applicant shall provide the Building Inspector with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters.
- B. On-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

SECTION 11 BASE FLOOD ELEVATION DETERMINATION

- A. In Zone A, the Building Inspector shall obtain, review, and reasonably utilize any base flood elevation data available from any federal, state or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site plan approvals).
- B. In Zone A where a base flood elevation is not known, the base flood elevation shall be at least 2 feet above the highest adjacent grade.

SECTION 12 STRUCTURES

The base flood elevation determined by the Building Inspector in Section 11 will be used as criteria for requiring in Zone A that:

- A. All new construction or substantial improvement of residential structures have the lowest floor (including basement) elevated to or above the base flood elevation.
- B. All new construction or substantial improvements of non-residential structures must meet one of the following requirements:
 1. The lowest floor (including basement) shall be elevated to or above the base flood elevation; or
 2. Together with attendant utility and sanitary facilities, shall:
 - a. be floodproofed at least one foot above the base flood elevation so that below this elevation the structure is watertight with walls substantially impermeable to the passage of water;
 - b. have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and
 - c. be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section.
- C. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood elevation; and be securely anchored to resist floatation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors.
- D. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements:
 1. the enclosed area is unfinished or flood resistant, usable solely for the parking of vehicles, building access or storage;
 2. the area is not a basement; and
 3. shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided

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that they permit the automatic entry and exit of floodwater.

SECTION 13 RECREATIONAL VEHICLES

- A. All recreational vehicles placed on sites within Zone A shall either:
1. be on the site for fewer than 180 consecutive days;
 2. be fully licensed and ready for highway use; or,
 3. meet all standards of this ordinance and the elevation and anchoring requirements for "manufactured homes" in Section 12.
- B. A recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions.

SECTION 14 WATERCOURSES

- A. In riverine situations, prior to the alteration or relocation of a watercourse the applicant for such authorization shall notify the Wetlands Bureau of the New Hampshire Department of Environmental Services and submit copies of such notification to the Building Inspector, in addition to the copies required by the RSA 482-A: 3. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector, including notice of all scheduled hearings before the Wetlands Bureau.
- B. The applicant shall submit to the Building Inspector certification provided by a registered professional engineer assuring that the flood carrying capacity of an altered or relocated watercourse can and will be maintained.
- C. The Building Inspector shall obtain, review, and reasonably utilize any floodway data available from Federal, State, or other sources. If floodway data is available, all development located in Zone A shall meet the following floodway requirement:

"No encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge."

SECTION 15 VARIANCES AND APPEALS

- A. Any order, requirement, decision or determination of the Building Inspector made under this ordinance may be appealed to the Zoning Board of Adjustment as set forth in RSA 676:5. [In communities with no comprehensive zoning a special Board of Adjustment appointed by the Board of Selectmen.]
- B. If the applicant, upon appeal, requests a variance as authorized by RSA 674:33, I (b), the applicant shall have the burden of showing in addition to the usual variance standards under state law that:
1. The variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense;
 2. If the requested variance is for activity within a designated regulatory floodway, no increase in flood levels during the base flood discharge will result; and
 3. The variance is the minimum necessary, considering the flood hazard, to afford relief.
- C. The Zoning Board of Adjustment shall notify the applicant in writing that:
1. the issuance of a variance to construct below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage; and
 2. such construction below the base flood level increases risks to life and property.
- Such notification shall be maintained with a record of all variance actions.
- D. The community shall:
1. maintain a record of all variance actions, including their justification for their issuance; and
 2. report such variances issued in its annual or biennial report submitted to FEMA's Federal Insurance Administrator.

SECTION 16 DEFINITIONS

2014 Town of Kensington Warrant

The following definitions shall apply only to this Floodplain Management Ordinance, and shall not be affected by the provisions of any other ordinance of the Town of Kensington.

Base flood means the flood having a one-percent possibility of being equaled or exceeded in any given year.

Base Flood Elevation means the computed elevation to which floodwater is anticipated to rise during the base flood.

Basement means any area of a building having its floor subgrade on all sides.

Building - see "structure".

Development means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavating or drilling operation or storage of equipment or materials.

FEMA means the Federal Emergency Management Agency.

Flood or Flooding means a general and temporary condition of partial or complete inundation of normally dry land areas from:

- a) the overflow of inland or tidal waters, or
- b) the unusual and rapid accumulation or runoff of surface waters from any source.

Flood Insurance Rate Map (FIRM) means an official map of a community, on which the Administrator has delineated both the special hazard areas and the risk premium zones applicable to the community.

Flood Insurance Study (FIS) means an examination, evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mudslide (i.e. mudflow) and/or flood-related erosion hazards.

Floodplain or Flood-prone area means any land area susceptible to being inundated by water from any source (see definition of "Flooding").

Flood proofing means any combination of structural and non-structural additions, changes, or adjustments to structures that reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

Floodway means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height.

Functionally dependent use means a use that cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.

Highest adjacent grade means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

Historic structure means any structure that is:

- a) Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- b) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
- c) Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
- d) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 - i) by an approved state program as determined by the Secretary of the Interior, or
 - ii) directly by the Secretary of the Interior in states without approved programs.

Lowest floor means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor; provided, that such an enclosure is not built so as to render the structure in violation

2014 Town of Kensington Warrant

of the applicable non-elevation design requirements of this ordinance.

Manufactured home means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term "manufactured home" includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 consecutive days. This includes manufactured homes located in a manufactured home park or subdivision.

Manufactured home park or subdivision means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

Mean sea level means the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD) of 1988, or other datum to which base flood elevations shown on a community's Flood Insurance Rate Maps are referenced.

New construction means, for the purposes of determining insurance rates, structures for which the start of construction" commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, new construction means structures for which the start of construction commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

Recreational vehicle is defined as:

- a) built on a single chassis;
- b) 400 square feet or less when measured at the largest horizontal projection;
- c) designed to be self-propelled or permanently towable by a light duty truck; and
- d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use.

Special flood hazard area means the land in the floodplain within the Town of Kensington subject to a one-percent or greater possibility of flooding in any given year. The area is designated as Zones A, A0, AE on the FIRM.

Start of Construction includes substantial improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or part of the main structure.

Structure means for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank that is principally above ground, as well as a manufactured home.

Substantial damage means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

Substantial Improvement means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should equal:

- a) the appraised value prior to the start of the initial repair or improvement, or
 - b) in the case of damage, the value of the structure prior to the damage occurring.
- i) For the purposes of this definition, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures that have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a "historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure".

Violation means the failure of a structure or other development to be fully compliant with the community's floodplain management regulations.

Recommended by the Planning Board unanimously

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ARTICLE 4: Are you in favor of repealing Chapter V Article 3.5 “Mobile Homes?” Currently, mobile homes shall be removed from the Town of Kensington within one year of their last occupancy. The purpose is to remove an article that should not be in the zoning ordinance.

Current Zoning: ARTICLE 3.5 (Formerly Article 7) MOBILE HOMES
Mobile homes shall be removed from Kensington within one year of their last occupancy. (03/13/1971)
Recommended by the Planning Board unanimously

ARTICLE 5: Are you in favor of granting the Board of Selectmen authority to set building permit fees in order to cover municipal inspection, processing and administration costs due to building activity. Per RSA 41:9-a Establishment of Fees.

- 5.1 Are you in favor of amending Chapter V Article 3.1- Other Regulations, specifically Article 3.1- Building Permit by repealing the section “Building Permit Fee- C, first sentence (page 112 of the current Zoning Ordinance and Land Use Regulations book), and replacing it with the following: The division of building permit fees shall be determined by the Board of Selectmen.
- 5.2 Are you in favor of amending Chapter V Article 3.1- Other Regulations, specifically Article 3.1- Building Permit by repealing the section “Building Permit Fee Schedule” (page 112 of the current Zoning Ordinance and Land Use Regulations book).

Proposed warrant articles 5, 5.1, and 5.2 are linked. Therefore, if warrant Article 5 does not pass then proposed warrant articles 5.1 and 5.2 will remain in zoning.

Current Zoning: ARTICLE 3 OTHER REGULATIONS

ARTICLE 3.1 BUILDING PERMIT (03/09/1971, 03/16/1978) (Amended 03/1994, 03/1997, and 03/13/2001)

A building permit for new structures, remodeling, or manufactured buildings is required to promote the health, safety, convenience and general welfare of the community.

A. A permit is required for:

- 1. A new structure, remodeling, or manufactured building when the value exceeds \$2,000. The value shall be based on labor costs - (including the value of self-provided labor), material costs, and other costs, excluding land;
- 2. The demolition of a structure; and
- 3. A free standing structure exceeding 120 square feet, as measured from outside.

B. A permit is not required for:

- 1. Non-structural changes that do not meet the criteria defined for Section A1 listed above, such as siding, roofing, and/or same size window replacement; and
- 2. Routine maintenance.

Building Permit Fee

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- A. Building permit fees shall be assessed by the Building Inspector at the time of the building permit application.
 - 1. In process construction may require re-evaluation by the Building Inspector.
- B. All such fees shall be collected by the Kensington Town Offices prior to building permit issuance.
- C. The division of fees shall be determined by the Town and the Building Inspector. These fees shall constitute payment in full for the Town and Building Inspector services. **(Amended 03/13/2001)**

Building Permit Fee Schedule

- A. Building permit fees shall be waived for demolition applications.
- B. Minimum building permit fee shall be \$50.00.
- C. Building permit fees for residential and non-residential construction shall be based on the square footage of the finished structure, and shall be calculated at a rate of \$0.50 per square foot. Building permit fees for garages, barns, or sheds shall be calculated at the rate of \$0.10 per square foot. **(Amended 03/13/2001)**

Building Permit Applications

- A. Building permit applications are available at the Kensington Town Office.
- B. Building permit applications may include the following requirements:
 - 1. Planning Board approval (if necessary) and shall include site review/subdivision agreements;
 - 2. Zoning Board of Adjustment approval;
 - 3. Conservation Commission review;
 - 4. Building fee submission;
 - 5. Building plans and specifications (Bldg. Insp. use);
 - 6. State & Kensington septic system approval;
 - 7. NH DOT or Kensington driveway approval;
 - 8. Wetland permit (if applicable);
 - 9. Name of builder and/or self construction; and
 - 10. Type of construction (interior and exterior)
- C. Building Permit Plot Plan (submitted with application)
 - 1. Plot plan shall be 1"=40' or less;
 - 2. Shall show property lines;
 - 3. Shall show setback requirements; and
 - 4. Shall show hydric soils
- D. The attached building permit application shall be completed and returned to the Town Office for building permit issuance.

Recommended by the Planning Board unanimously

ARTICLE 6: To see if the municipality will vote to raise and appropriate the sum of \$1,200,000 (one million, two hundred thousand dollars) for the construction and original equipping of a new Police/Emergency Management/Town Office building, and to authorize the issuance of not more than \$770,000 (seven hundred seventy thousand dollars) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the use of \$130,000 (one hundred thirty thousand dollars) from the unassigned fund balance, with an additional amount of \$300,000 (three hundred thousand dollars) to come from donations.
3/5 ballot vote required

Selectmen recommend this appropriation unanimously

Estimated Tax impact is only on the \$770,000 (\$300,000 donations and \$130,000 fund balance do not impact future taxes).

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Average payments for the 1st 3 years on a 25 year bond at 5% = \$0.24 per thousand dollar valuation.
If passed, budgeted amounts for trailers and rentals would not be needed, saving \$0.19 per thousand or \$19 per year for every \$100,000 property valuation.

Net estimated tax impact for new building instead of renting and leasing = \$0.05 per thousand or \$5 per year for every \$100,000 property valuation.

ARTICLE 7: 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 \$1,690,721 (one million, six hundred ninety thousand, seven hundred twenty one dollars)? Should this article be defeated, the operating budget shall be \$1,705,280 (one million, seven hundred five thousand, two hundred eighty dollars), which is the same as last year, with certain adjustments required by previous action of the voters 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. Note: This warrant article (operating budget) does not include appropriations in any other warrant article.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact Proposed Budget: \$5.69 per thousand dollar valuation

Estimated Tax Impact Default Budget: \$5.74 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$569.00 for the proposed budget and \$574.00 for the default budget.

*Note: these figures do not include any revenue.

ARTICLE 8: To see if the municipality will vote to authorize the selectmen to enter into the third year of a seven year lease agreement for \$380,000 (three hundred eighty thousand dollars) for the purpose of leasing a new fire truck and to raise and appropriate the sum of \$60,740 (sixty thousand seven hundred forty dollars) for the third year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required). In subsequent years, if the annual appropriation is not approved, the lease terminates and the truck will be returned. If this lease is approved for each of the seven years, a warrant article will be set forth to expend \$19,000 (nineteen thousand dollars) from the fire department equipment capital reserve fund to offset the final payment only.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.20 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$20.00

ARTICLE 9: To see if the town will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) for maintenance of the grange hall. This will be a non lapsing article and will not lapse until the project is complete or until December 31, 2015.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.01 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$1.00

2014 Town of Kensington Warrant

ARTICLE 10: By petition, to see if the town will vote to raise and appropriate \$1,500.00, (one thousand five hundred dollars) 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 \$300 (three hundred dollars) per child which is less than five percent (5%) of the annual cost for weekly home-based therapies. This past year RMCC served five (5) children, which is the average number of children in Kensington served over the past ten (10) years.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.01 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$1.00

ARTICLE 11: By petition, To see if the town will raise and appropriate funding in the amount of up to \$52,000 (fifty two thousand dollars) to complete the repair of the Kensington Town Hall that was begun in 2013. This work will include the installation of proper drainage and non-porous materials to replace some of those that were removed in the remediation process. This work will restore the Town Hall to its functional capacity as a town property.

In 2013 the town voted \$10,000 to remediate the mold and other conditions that had made the town employees sick. This effort ended up costing \$17,360; the difference was paid by *The Friends of the Town Hall* through a \$4,000 grant from the National Trust for Historic Preservation and donations from over 35 townspeople totaling \$3,360. The work was done by EnviroVantage and RPF, completed January 2014, and has successfully resolved the contamination issues. To maintain this level of safety, the resulting report recommends correcting the drainage problems and installing new non-cellulose materials to replace the floor, wall and ceiling materials that were removed for the remediation. After these actions are completed, the town hall will remain safe as long as dry conditions are maintained and other routine maintenance is adhered to. The result will be the preservation of a significant historic building in the town center with 1400 sf. of office space, 1700 sf. of meeting space, and 1500 sf. of storage space, all usable town-owned space.

Selectmen do not recommend this appropriation by a vote of 2 to 1

Estimated Tax Impact: \$.18 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$18.00

ARTICLE 12: By petition, To see if the town will vote to raise and appropriate \$696 (six hundred ninety six dollars) for the Rockingham Nutrition & Meals on Wheels Program to continue to provide their meal service to elder, homebound and disabled Kensington residents.

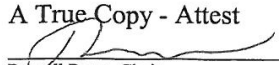
Selectmen recommend this appropriation unanimously


Estimated Tax Impact: \$.01 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$1.00

2014 Town of Kensington Warrant

A True Copy - Attest


Russell Perry, Chair


Kevin Rosencrantz


Scott Lowell


Selectmen

of

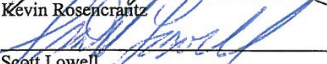
Kensington, NH

27th day of January 2014

We hereby certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the within Warrant at the Kensington Grocery Store, being a public place of meeting in said Town and at the Town Office on the 27th day of January, 2014


Russell Perry, Chair


Kevin Rosencrantz


Scott Lowell

Selectmen

of

Kensington, NH

2014 Deliberative Session Minutes

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Kensington in the County of Rockingham in said State, qualified to vote in Town Affairs:

FIRST SESSION:

You are hereby notified to meet at the Kensington Elementary School Multi-purpose Room, 122 Amesbury Road, in said Kensington on Wednesday, the fifth day of February 2014, at 7:30pm for the purpose of transacting all business other than voting by official ballot.

SECOND SESSION:

You are hereby notified to meet thereafter at the Kensington Elementary School Multi-purpose Room, 122 Amesbury Road, in said Kensington on Tuesday, the eleventh day of March 2014, to elect officers, vote on zoning articles and to vote on all warrant articles from the session by official ballot. Polls will be open from 8:00am to 7:30pm.

ARTICLE 1: To choose all necessary Town Officials for the year ensuing.

ARTICLE 2: Are you in favor of removing language located in Article 8.2 "Definitions," which only makes zoning definitions pertinent to the residential district in town rather than both the commercial and residential district, and to move the definitions section of the ordinance into a separate article?

Article 8.2 Submission of Information

ARTICLE 8.2 DEFINITIONS

Remove following section:

When used in this district the following terms shall have the meanings given to them in this section:

Start with definitions for entire zoning book, not just the Residential/Agricultural District.

- A. **Abutter** - For the Town of Kensington an abutter shall be any property owner whose property is located in New Hampshire and within two hundred (200) feet of any property line, including across a street or stream, of a land under consideration by the local land use board. For purposes of receiving testimony only, and not for purposes of notification, the term "abutter" shall include any person who is able to demonstrate that their land will be directly affected by the proposal under consideration. For purposes of receipt of notification by a municipality of a local land use board hearing, in the case of an abutting property being under a condominium or other collective form of ownership, the term abutter means the officers of the collective or association, as defined in RSA 356-B:3, XXIII.
- B. **Agricultural use** - shall mean land used for agriculture, farming, dairying, pasturage, apiculture, horticulture, floriculture, silviculture and animal and poultry husbandry.
- C. **Billboard** - A sign which directs attention to a business, product, activity or service which is not conducted, sold or offered on the premises where such a sign is located.

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- D. **Boarding or Rooming House** - A dwelling in which living space without kitchen facilities is rented to three or more persons with or without meals.
- E. **Building** - Any structure having a roof supported by columns or walls and intended for shelter, housing, or enclosure of persons or animals.
- F. **Business Sign** - A sign which directs attention to a business, profession, service, product, activity or entertainment sold or offered upon the premises where such a sign is located.
- G. **Cluster dwelling** - a group of two or more dwelling units sharing a common lot whether or not in a planned unit development.
- H. **Commercial** - is a business involved in the exchange, buying or selling of commodities and/or services as a merchant for financial profit whether wholesale or retail, exclusive of agricultural products.
- I. **Driveway** - A single access to and from a public way with separate entrance and exit lanes, except in the case of dwellings in which case a driveway need not have separate entrance and exit lanes unless required as a condition of the building permit.
- J. **Dwelling unit** - means a single unit providing complete independent living facilities, eating, cooking, and sanitation.
- K. **Frontage** - means that portion of a property line bordering on a highway street or right of way.
- L. **Hazardous Waste** - Solid, semi-solid, liquid or contained gaseous waste, or any combination of these wastes which may cause or contribute to an increase in mortality or illness required as a condition of the building permit.
- M. **Home Occupation** - is a business located in a single dwelling unit which displays or sells stocks of goods, wares, services or merchandise, to the general public including among others: retail stores, shops, salesrooms, professional services and where such use is clearly incidental to the use of the building as a residence.
- N. **Industrial** - is a business enterprise which employs a labor force to manufacture, process or supply a product for wholesale distribution.
- O. **"In-Law" Apartment** - a dwelling unit attached to a primary dwelling unit for the purpose of housing an immediate family member with special needs, such as an elderly relative or a handicapped relative.
- P. **Junk Yard** - An unroofed area where waste materials are bought, stored, baled, packed, disassembled, or handled, including but not limited to scrap iron and other metals, paper, rags and bottles. (See also RSA 236:-112)
- Q. **Lot** - means a parcel of land at least sufficient in size to meet the minimum requirement for use coverage and area and to provide required yards and other open spaces. An undersize lot is permissible if it passes state standards for soil conditions and substantially meets the requirements here and if in existence at time of passage of this ordinance.
- R. **Machinery Junk Yard** - Any yard or field used as a place of storage in which there is displayed to the public view junk machinery or scrap metal that occupies an area of five hundred (500) square feet or more.
- S. **Manufactured housing** - as defined by RSA 674:31-any structure transportable in one or more sections, which in the traveling mode is 8 body feet or more in width and 40 body feet or more in length or when erected on a site is 320 sq. ft. or more and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation and connected to the required utilities which include plumbing, heating, and electrical heating systems contained therein.
- T. **Mining and excavation operations** - any venture, private or commercial which uses land or any portion of land or slopes for the removing of sand, gravel rock, soil or construction aggregate from the premises, the purpose of which is primarily financial profit rather than incidental to the lawful construction or alteration of a building, or change in landscaping, or part of agricultural activities.
- U. **Motor Vehicle Junk Yard** - Any business and any place of storage or deposit, whether in connection with another business or not, which has stored or deposited two or more unregistered motor vehicles which are no longer intended or in condition for legal use on the public highways, or used parts of motor vehicles or old iron, metal, glass, paper, cordage, or other waste or discarded for second hand material which has been a part or intended to be a part of any motor vehicle, the sum of which parts or material shall be equal in weight to two or more motor vehicles. Motor vehicle junk yard shall also include any place of business or storage or deposit of motor

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vehicles purchased for the purpose of dismantling the vehicles for parts or for use of the metal for scrap and where it is intended to burn material which are parts of a motor of a motor vehicle or cut up the parts thereof. As per RSA 236:112.

- V. **Multifamily apartment house** - means a building or portion thereof containing more than two dwelling units and not classified as a one or two family dwelling.
- W. **Non-conforming** - means use of land, building or premise which is not a use permitted by the provisions of this ordinance for the district in which such land, building or premise is situated.
- X. **One family dwelling** - a building containing one dwelling unit.
- Y. **Parking Space** - An area having a width of not less than nine (9) feet and a length of not less than twenty (20) feet for a passenger vehicle and not less than fifteen (15) feet wide and forth (40) feet in length for each truck, tractor trailer combination, or bus exclusive of traffic.
- Z. **Permanent resident** - means an individual or family using any building continuously as a residence for a period of six months or more.
- AA. **Qualified soil scientist** - a person qualified in soil classification and who is recommended or approved by the Rockingham County Conservation District Supervisors.
- AB. **Right of way** - means and includes all present and proposed town, state and federal highways and the land on either side of same as covered by statutes to determine the width of the right of way.
- AC. **Scenic roads** - any one of several roads in the Town which, in accordance with RSA 231:157 have been so designated by the townspeople and thereby afforded the protection of RSA 231:138 from any reconstruction with respect thereto.
- AD. **Set back** - means the distance between the nearest portion of a structure and a lot or right of way line whichever is closer.
- AE. **Structure** - anything constructed or erected on or in the ground, or in the water, or an attachment to something having a fixed location on the ground, such as buildings, permanent or temporary; signs, carports, porches, swimming pools and other building features, including communication towers and antennas but not including sidewalks, fences, driveways, septic systems, boundary markers, field or garden walls or embankment retaining walls, land drainage, sediment, and erosion control structures. **(Added 03/13/2001)**
- AF. **Two family dwelling** - means a building containing two dwelling units.
- AG. **Wood Processing Operation** - the process of changing trees or tree length wooden logs into firewood, lumber or other smaller sized wooden materials for resale. This operation is a commercial venture unless 51% of the wood comes from the lot of land upon which the processing occurs or from another property located in Kensington, which is under common ownership with the lot of land upon which the processing occurs. **(Added 03/12/2002)**

Recommended by the Planning Board unanimously

Michael E. Schwotzer moves. Lynne Bonitatibus seconds.
Vote is in the affirmative, no discussion.

ARTICLE 3: Are you in favor of adoption of Article 12 "Kensington Floodplain Management Ordinance?" The purpose of this ordinance is to set development standards within designated FEMA floodplains, allow the Town the right to participate in the National Flood Insurance Program (NFIP), which will allow all town residents the option to purchase flood insurance through the NFIP program.

SECTION 1 PURPOSE

- A. Certain areas of the Town of Kensington, New Hampshire are subject to periodic flooding, causing serious damages to properties within these areas. Relief is available in the form of flood insurance as authorized by the National Flood Insurance Act of 1968. Therefore, the Town of Kensington, New Hampshire has chosen to become a participating community in the National Flood Insurance Program, and agrees to comply with the requirements of the National Flood Insurance Act of 1968 (P.L. 90-488, as amended) as detailed in this Floodplain Management Ordinance.

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- B. This Ordinance establishes a permit system and review procedure for development activities in the designated flood hazard areas of the Town of Kensington, New Hampshire.

SECTION 2 ESTABLISHMENT

- A. This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Kensington Floodplain Management Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Kensington Zoning Ordinance, and shall be considered part of the Zoning Ordinance for purposes of administration and appeals under state law.
- B. The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the Rockingham County, NH" dated May 17, 2005 together with the associated Flood Insurance Rate Maps dated May 17, 2005, which are declared to be a part of this ordinance and are hereby incorporated by reference.

SECTION 3 GREATER RESTRICTION

If any provision of this ordinance differs or appears in conflict with any other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

SECTION 4 SEVERABILITY

Should any section or provision of these regulations be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the regulations as a whole, or any part thereof other than the part so declared to be unconstitutional or invalid.

SECTION 5 ENFORCEMENT

It shall be the duty of the Building Inspector to enforce and administer the provisions of this Ordinance in accordance with RSA 676.

SECTION 6 PERMITS

All proposed development in any special flood hazard area shall require a permit.

SECTION 7 OTHER PERMITS

The Building Inspector shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U. S. C. 1334.

SECTION 8 CERTIFICATION

- A. For all new or substantially improved structures located in special flood hazard areas, the applicant shall furnish the following information to the Building Inspector:
1. The as-built elevation of the lowest floor (including basement) and include whether or not such structures contain a basement.
 2. If the structure has been floodproofed, the as-built elevation to which the structure was floodproofed.
 3. Any certification of floodproofing.
- B. The Building Inspector shall maintain the aforementioned information for public inspection, and shall furnish such information upon request.

SECTION 9 CONSTRUCTION REQUIREMENTS

- A. The Building Inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding.
- B. All new construction or substantial improvements in a special flood hazard area shall:
1. be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral

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movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,

2. be constructed with materials resistant to flood damage,
3. be constructed by methods and practices that minimize flood damages, and
4. be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

SECTION 10 WATER AND SEWER SYSTEMS

- A. Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area the applicant shall provide the Building Inspector with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters.
- B. On-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

SECTION 11 BASE FLOOD ELEVATION DETERMINATION

- A. In Zone A, the Building Inspector shall obtain, review, and reasonably utilize any base flood elevation data available from any federal, state or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site plan approvals).
- B. In Zone A where a base flood elevation is not known, the base flood elevation shall be at least 2 feet above the highest adjacent grade.

SECTION 12 STRUCTURES

The base flood elevation determined by the Building Inspector in Section 11 will be used as criteria for requiring in Zone A that:

- A. All new construction or substantial improvement of residential structures have the lowest floor (including basement) elevated to or above the base flood elevation.
- B. All new construction or substantial improvements of non-residential structures must meet one of the following requirements.
 1. The lowest floor (including basement) shall be elevated to or above the base flood elevation; or
 2. Together with attendant utility and sanitary facilities, shall:
 - a. be floodproofed at least one foot above the base flood elevation so that below this elevation the structure is watertight with walls substantially impermeable to the passage of water;
 - b. have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and
 - c. be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section.
- C. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood elevation; and be securely anchored to resist floatation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors.
- D. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements:
 1. the enclosed area is unfinished or flood resistant, usable solely for the parking of vehicles, building access or storage;
 2. the area is not a basement; and
 3. shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for meeting this requirement must either be certified by a registered

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professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwater.

SECTION 13 RECREATIONAL VEHICLES

- A. All recreational vehicles placed on sites within Zone A shall either:
1. be on the site for fewer than 180 consecutive days;
 2. be fully licensed and ready for highway use; or,
 3. meet all standards of this ordinance and the elevation and anchoring requirements for "manufactured homes" in Section 12.
- B. A recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions.

SECTION 14 WATERCOURSES

- A. In riverine situations, prior to the alteration or relocation of a watercourse the applicant for such authorization shall notify the Wetlands Bureau of the New Hampshire Department of Environmental Services and submit copies of such notification to the Building Inspector, in addition to the copies required by the RSA 482-A: 3. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector, including notice of all scheduled hearings before the Wetlands Bureau.
- B. The applicant shall submit to the Building Inspector certification provided by a registered professional engineer assuring that the flood carrying capacity of an altered or relocated watercourse can and will be maintained.
- C. The Building Inspector shall obtain, review, and reasonably utilize any floodway data available from Federal, State, or other sources. If floodway data is available, all development located in Zone A shall meet the following floodway requirement:
- "No encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge."

SECTION 15 VARIANCES AND APPEALS

- A. Any order, requirement, decision or determination of the Building Inspector made under this ordinance may be appealed to the Zoning Board of Adjustment as set forth in RSA 676:5. [In communities with no comprehensive zoning a special Board of Adjustment appointed by the Board of Selectmen.]
- B. If the applicant, upon appeal, requests a variance as authorized by RSA 674:33, I (b), the applicant shall have the burden of showing in addition to the usual variance standards under state law that:
1. The variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense;
 2. If the requested variance is for activity within a designated regulatory floodway, no increase in flood levels during the base flood discharge will result; and
 3. The variance is the minimum necessary, considering the flood hazard, to afford relief.
- C. The Zoning Board of Adjustment shall notify the applicant in writing that:
1. the issuance of a variance to construct below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage; and
 2. such construction below the base flood level increases risks to life and property.
- Such notification shall be maintained with a record of all variance actions.
- D. The community shall:
1. maintain a record of all variance actions, including their justification for their issuance; and
 2. report such variances issued in its annual or biennial report submitted to FEMA's Federal

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Insurance Administrator.

SECTION 16

DEFINITIONS

The following definitions shall apply only to this Floodplain Management Ordinance, and shall not be affected by the provisions of any other ordinance of the Town of Kensington.

Base flood means the flood having a one-percent possibility of being equaled or exceeded in any given year.

Base Flood Elevation means the computed elevation to which floodwater is anticipated to rise during the base flood.

Basement means any area of a building having its floor subgrade on all sides.

Building - see "structure".

Development means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavating or drilling operation or storage of equipment or materials.

FEMA means the Federal Emergency Management Agency.

Flood or Flooding means a general and temporary condition of partial or complete inundation of normally dry land areas from:

- a) the overflow of inland or tidal waters, or
- b) the unusual and rapid accumulation or runoff of surface waters from any source.

Flood Insurance Rate Map (FIRM) means an official map of a community, on which the Administrator has delineated both the special hazard areas and the risk premium zones applicable to the community.

Flood Insurance Study (FIS) means an examination, evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mudslide (i.e. mudflow) and/or flood-related erosion hazards.

Floodplain or Flood-prone area means any land area susceptible to being inundated by water from any source (see definition of "Flooding").

Flood proofing means any combination of structural and non-structural additions, changes, or adjustments to structures that reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

Floodway means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height.

Functionally dependent use means a use that cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.

Highest adjacent grade means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

Historic structure means any structure that is:

- a) Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- b) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
- c) Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
- d) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 - i) by an approved state program as determined by the Secretary of the Interior, or
 - ii) directly by the Secretary of the Interior in states without approved programs.

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Lowest floor means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor; provided, that such an enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

Manufactured home means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term "manufactured home" includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 consecutive days. This includes manufactured homes located in a manufactured home park or subdivision.

Manufactured home park or subdivision means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

Mean sea level means the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD) of 1988, or other datum to which base flood elevations shown on a community's Flood Insurance Rate Maps are referenced.

New construction means, for the purposes of determining insurance rates, structures for which the start of construction" commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, new construction means structures for which the start of construction commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

Recreational vehicle is defined as:

- a) built on a single chassis;
- b) 400 square feet or less when measured at the largest horizontal projection;
- c) designed to be self-propelled or permanently towable by a light duty truck; and
- d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use.

Special flood hazard area means the land in the floodplain within the Town of Kensington subject to a one-percent or greater possibility of flooding in any given year. The area is designated as Zones A, A0, AE on the FIRM.

Start of Construction includes substantial improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or part of the main structure.

Structure means for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank that is principally above ground, as well as a manufactured home.

Substantial damage means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

Substantial Improvement means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should equal:

- a) the appraised value prior to the start of the initial repair or improvement, or
- b) in the case of damage, the value of the structure prior to the damage occurring.
- i) For the purposes of this definition, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures that have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a "historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure".

Violation means the failure of a structure or other development to be fully compliant with the community's floodplain management regulations.

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Recommended by the Planning Board unanimously

Michael E. Schwotzer moves. Peter Merrill seconds.

Vote is in the affirmative, no discussion

ARTICLE 4: Are you in favor of repealing Chapter V Article 3.5 “Mobile Homes?” Currently, mobile homes shall be removed from the Town of Kensington within one year of their last occupancy. The purpose is to remove an article that should not be in the zoning ordinance.

Current Zoning: ARTICLE 3.5 (Formerly Article 7) MOBILE HOMES

Mobile homes shall be removed from Kensington within one year of their last occupancy. (03/13/1971)

Recommended by the Planning Board unanimously

Michael E. Schwotzer moves. Peter Merrill seconds.

Vote is in the affirmative, no discussion.

ARTICLE 5: Are you in favor of granting the Board of Selectmen authority to set building permit fees in order to cover municipal inspection, processing and administration costs due to building activity. Per RSA 41:9-a Establishment of Fees.

- 5.1 Are you in favor of amending Chapter V Article 3.1- Other Regulations, specifically Article 3.1- Building Permit by repealing the section “Building Permit Fee- C, first sentence (page 112 of the current Zoning Ordinance and Land Use Regulations book), and replacing it with the following: The division of building permit fees shall be determined by the Board of Selectmen.
- 5.2 Are you in favor of amending Chapter V Article 3.1- Other Regulations, specifically Article 3.1- Building Permit by repealing the section “Building Permit Fee Schedule” (page 112 of the current Zoning Ordinance and Land Use Regulations book).

Proposed warrant articles 5, 5.1, and 5.2 are linked. Therefore, if warrant Article 5 does not pass then proposed warrant articles 5.1 and 5.2 will remain in zoning.

Current Zoning: ARTICLE 3 OTHER REGULATIONS

ARTICLE 3.1 BUILDING PERMIT (03/09/1971, 03/16/1978) (Amended 03/1994, 03/1997, and 03/13/2001)

A building permit for new structures, remodeling, or manufactured buildings is required to promote the health, safety, convenience and general welfare of the community.

A. A permit is required for:

- 1. A new structure, remodeling, or manufactured building when the value exceeds \$2,000. The value shall be based on labor costs - (including the value of self-provided labor), material costs, and other costs, excluding land;
- 2. The demolition of a structure; and

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B. A permit is not required for:

1. Non-structural changes that do not meet the criteria defined for Section A1 listed above, such as siding, roofing, and/or same size window replacement; and
2. Routine maintenance.

Building Permit Fee

A. Building permit fees shall be assessed by the Building Inspector at the time of the building permit application.

1. In process construction may require re-evaluation by the Building Inspector.

B. All such fees shall be collected by the Kensington Town Offices prior to building permit issuance.

C. The division of fees shall be determined by the Town and the Building Inspector. These fees shall constitute payment in full for the Town and Building Inspector services. **(Amended 03/13/2001)**

Building Permit Fee Schedule

A. Building permit fees shall be waived for demolition applications.

B. Minimum building permit fee shall be \$50.00.

C. Building permit fees for residential and non-residential construction shall be based on the square footage of the finished structure, and shall be calculated at a rate of \$0.50 per square foot. Building permit fees for garages, barns, or sheds shall be calculated at the rate of \$0.10 per square foot. **(Amended 03/13/2001)**

Building Permit Applications

A. Building permit applications are available at the Kensington Town Office.

B. Building permit applications may include the following requirements:

1. Planning Board approval (if necessary) and shall include site review/subdivision agreements;
2. Zoning Board of Adjustment approval;
3. Conservation Commission review;
4. Building fee submission;
5. Building plans and specifications (Bldg. Insp. use);
6. State & Kensington septic system approval;
7. NH DOT or Kensington driveway approval;
8. Wetland permit (if applicable);
9. Name of builder and/or self construction; and
10. Type of construction (interior and exterior)

C. Building Permit Plot Plan (submitted with application)

1. Plot plan shall be 1"=40' or less;
2. Shall show property lines;
3. Shall show setback requirements; and
4. Shall show hydric soils

D. The attached building permit application shall be completed and returned to the Town Office for building permit issuance.

Recommended by the Planning Board unanimously

Michael E. Schwotzer moves. Bob Gustafson seconds.

Vote is in the affirmative, no discussion

ARTICLE 6: To see if the municipality will vote to raise and appropriate the sum of \$1,200,000 (one million, two hundred thousand dollars) for the construction and original equipping of a new Police/Emergency Management/Town Office building, and to authorize the issuance of not more than \$770,000 (seven

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hundred seventy thousand dollars) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the use of \$130,000 (one hundred thirty thousand dollars) from the unassigned fund balance, with an additional amount of \$300,000 (three hundred thousand dollars) to come from donations.
3/5 ballot vote required

Selectmen recommend this appropriation unanimously

Estimated Tax impact is only on the \$770,000 (\$300,000 donations and \$130,000 fund balance do not impact future taxes).

Average payments for the 1st 3 years on a 25 year bond at 5% = \$0.24 per thousand dollar valuation.
If passed, budgeted amounts for trailers and rentals would not be needed, saving \$0.19 per thousand or \$19 per year for every \$100,000 property valuation.

Net estimated tax impact for new building instead of renting and leasing = \$0.05 per thousand or \$5 per year for every \$100,000 property valuation.

Dara Fabrizio moves. Michael DelSesto seconds.

Joan Whitney opens the discussion with questions on the site plan, septic and if the land will support the septic plan. Glenn Ritter addresses Joan's questions and informs the meeting that Yes, test pits have been done. Joan Whitney asks "What is the EBA". Glenn Ritter answers with "I don't know." Kate Mignone informs the meeting that it stands for Extended Buffer Area. Peter Merrill then states "Well, that would make sense there is a drainage area. A drainage area is not septic." Russell Perry says "When designs were being done there was discussion that the tests would be performed beneath the parking lot for septic testing." Peter Merrill "for the planning board it is not acceptable." Joan Whitney "Was the septic included in the estimate?" Glenn "Yes, they did an estimate with hooking the septic up to the old system across the street." Peter "So, it was discussed the septic?" Russell "at one point in time, yes, but it was early on." Helen Cohen, "I have a question about conservation land and wetlands. I thought we were unable to build within 25 – 50 feet of wetlands and here you are practically on top of it. I guess I don't understand how you can do that? If you could explain to me how this can be?" Russell "I'm not exactly sure how close we are to wet lands." Helen "I think your pretty close." Russell "I know we are pretty close." Peter "I'm saying that according to the plans we see here there is nothing that specifically delineates wet lands. But there is a line that says here "edge of poorly drained soil" but nothing on this scale. Ok so, If that is what is being defined as wetlands, I don't know because it isn't marked with words "Wetlands" here. Nothing on here says "wetlands" just "poorly drained soil" then that is certainly 20 feet within where the building will be. Again, that would not be a setback and this is something that is missing from the plan." Rich Elwell "If I were to build on that location, wouldn't I be subjected to conservation commission? Or some board to be approved of building in this wetland area?" Harold Bragg "I think this question is addressed by a right of the community. The board would need to answer this. A community is exempt from its own regulations. The question that is being asked is, Is the community going to exempt itself from its own regulations? Is that the question that is being asked?" Rich "I have one other question? Does the board of selectman have the final say on the final plan? In other words at the 1st public hearing there was discussion that, well if we get into over run we could cut some corners, who is going to make this final decision on these steps?" Harold "so this is two questions," Russell "The final decision design will go to the board" Rich "It just isn't in here and I neglected to question it before" Russell "The design that has come up through the committee is a proposal to the boards". Peter "Actually conservation land is within the town's jurisdiction to use say without subject to that but being a wet lands issue it is not. It is a state issue. Harold "As far as setback" Peter "It cannot be changed change that set back." Harold "I said a town is exempt from its own regulations." Peter "That is correct" Jen Macek "My concern is that if we do build on top of wet lands in ten years are we going to have the same problem with this town hall as we do with the other the other town hall? We don't want two town halls we cannot occupy because they are full of mold." Russell "What I would say is that we wouldn't put the foundation in the same way as the old town hall was done. Sean Kehoe "I guess the simple question now is, has there been a perk test done to the area? Russell "Yes." Jim Webber "I see here where all the rooms have been allocated. Who allocates this space? Is the space allocation the same as we see here

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or can they be changed? It seems that the police have a wee bit more space than they need and a lot more than the Town offices. Do we call this the Town Hall?" Russell "I don't think we have got into what we are going to call it. As far as the space needs so, we got a lot of input on what the police department would need from them and the Town has four offices so we gave them four offices. I will let the chief speak on how they came up with the room needed. We got a lot of input as to what the police department needs and emergency services." Chief Sielicki "We went around to other Police Departments in the area and based on today's standards and the national standards per square foot this is what we incorporated into this design. We looked at some like sized police depts., departments that were bigger and needed more space and we looked at ones that were smaller that needed less space. So this was the design we came up with comparisons of other towns and The National Standards, what's needed for proper use and we made adjustments with that information. If you look now we have offsite storage and it will cost more money to have offsite storage, security systems." Helen Cohen "What percentage of the building is storage?" Chief "If you look down here you will see all the storage that we have. It's in the basement and the town offices have storage space also. If you look here you will see record retention space as well. There are changing rooms, locker rooms, interrogation rooms; we have to keep juvenile records separated from adult records. Record retention is horrible for us. We have to keep personal files for 50 years after the person dies. We have to keep a hard copy not on disc. Open case files we have to keep forever. Rape kits (we have four) we have to keep forever. "Marilyn Niles "I realize that the police department had a lot of input into the design of the police department. Have the town employees had the same input into the design of their very small section of this building?" Russell "I'll take that one, so when the committee was put together we charged them with the task of solving the problem of the PD and emergency management. As they went through that and started looking at designs they felt to get the most value would be to add the town offices. We took similar square footage to what they have. If this were to pass they would be more involved in the design and is comparable to what they have now." Marilyn "What they had had or what they have now?" Russell "What they had." Harold "If I could I'd like to give people who haven't spoken the opportunity to do so, so I'll get back to you John" Dawn Frost "So my question is I want to have a little reassurance about the town offices as part of the building. We have not had any input into this space. It looks like the Assessor's office is only eight by ten. Kathy's office was bigger than that in the old building. If it does pass I just want to make sure that this isn't going to stick. I get that the outside of the building has to stay the same but we will be able to re arrange the design on the inside of the building and that we WILL have input. As far as record retention certainly the Town Clerks office and I'm sure the Tax Collector's offices have to retain a lot of records for a very long time also." Russell "there is ample storage for that. The designer, at the end, when we were looking at building cost and how to get the most for our money, what the designer sort of put together is just a representation of that." Dawn "Just want to make sure" Russell "That's what I told you before Dawn" Dawn "the other question I have is about the potential grants and emergency management. I'd like to know what they need for space and how the grant works with that and what that space will be used for?" Bob Gustafson "What we have is the opportunity for an Emergency Operations. We have a 50 percent match based on square footage. Funds are awarded based on that to help offset some of the costs." Russell "Bob can you explain a little of what Emergency Management is." Bob "In the old days they use to call it civil defense. Emergency Management is there in case of a nuclear-Pandemic or a national catastrophe. This office in the building will be a control point in case of an incident. When the EMT is activated we meet there to discuss the allocation of resources" Joan Whitney "My question is back to the wetlands and the drainage around this building. Where is it going to drain too? I don't see retention in the design. Has there been any provision for the drainage or for retention in that area?" Russell "I don't really know the details to be able to answer that question. We are still working with the designer." Joan "where will the snow be stored when you plow?" How are you going to stop all that melting from draining into the wetlands?" Dara Fabrizio "If this passes then we don't meet the states requirements. If we don't have enough setbacks, what happens if we can't use this land? If the perk tests in the future, those haven't been done yet. What if they fail? What happens in those two scenarios if this building passes?" Russell "we will look at it at that time and look for a new location." Fred Feldman "Are article 6 and Article 11 linked? What happens if they are linked and this fails?" Russell "They are not linked and it will make more sense and there will be more discussion on that when we get to article 11." Russell "If this does not pass they would move the police into two temporary double wide trailers with bathrooms. There is a cost and that cost aside for the initial \$8,000 or \$9,000 dollars is \$45,000.00 annually. It's a better solution then keeping them where they are with three offsite storage units" Kathy Felch "Why not buy trailers instead of renting two?" Russell "We would still be in trailers and would not be a solution. They are still temporary" Kathy

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“you don’t seem to have many answers. This seems to be very premature on voting when we don’t know if it can even be done. I think they need something smaller.” Russell “the tax difference between a temporary building and a building is only 5 cents per thousand.” Janet Bunnell “I am on the committee and we have been meeting monthly and weekly and sometimes more than that. I think it’s important for people to know that the committee is made up of a good cross section of residence and has very different outlooks. I thought I could be helpful to the committee with my background. If we take all the costs pertaining to now and the amount in the future to own a building, the difference is a very small amount that we would have to pay and as time goes by it would be a lot less. We did put together a Power Point for everyone but unfortunately did not bring enough for tonight and we should have thought of that. We have had a lot of community open meetings and community input. It is here for you to look at and it may answer a lot of questions.” Peter “What if the septic is not possible on this site and what was said earlier is it will be connected to the old Town Halls septic. I think that is something that needs to be passed by the state.” Bob Hall “I am in favor of the new municipal building. I just am not in favor of the location. I feel like what is good enough for us residence to have to follow; the town should have to follow also. We the land owners have to follow wetland rules, so should the town. Once again I am in favor of a new building. But not the site. It is a very dangerous spot/intersection. People will get picked off there. I think the site should be re looked at.” Brenda Meehan “I am totally in favor of the towns workers to have a good place to work; I don’t want to pay anymore. I have no children in school, I have nothing. I am not complaining about that but my concern is, is this the best site? If you can’t guarantee that the drainage can be taken care of. I don’t want to be back here in another 10 or 15 years because there is mold in the new building trying to find another solution. It’s not a good decision. If I have to bite the bullet and pay a little more taxes to get this done right, let’s do it right. Also, what other sites were looked at? This doesn’t sound like it is the best choice. I want to know why I should vote yes.” Russell “Last year we looked into getting approval to buy a site. Because of the laws we cannot negotiate a site. We looked into buying another site and we were denied. This site we already own.” Cengiz Satir “What other alternatives have you looked at? Something that has crossed my mind, why don’t we expand on the current fire department to house the police department? Or also in relation to the decline every year the enrollment in the school is there room in there for the town offices in here?” Russell “The fire department isn’t actually owned by the town and the limited space in here. The school also is separate from the town.” I can say that none of these were considered.” Dawn Frost “I have two questions now. But forgot one... The donation that we received is it secured already? Is it a singular donation? Russell “It is a singular donation” Dawn “Should the wording of the warrant article be changed to singular?” Russell “Yes it is committed.” Kate Mignone “Based on the drawing here it is very unclear what the ground water elevation is. It seems to have very poorly designed drainage. It doesn’t seem that there were tests done from what I can see. Ground water elevation is 88 and the basement is at 88.5 it seems that this is being done very prematurely based on the questions I have heard asked.” Chief Sielicki “I just wanted to make one point as far as donations that we are still open for more donations. To deter costs we will bring in inmates and that will lower the costs. Also we are hoping to bring the community in to deter costs as well. It took us six months to get permission from the state/federal government to build here because the parking lot was paved with their money. Keep in mind these are still just conceptual designs, they can be changed. We may have to move 15 feet off the parking lot if needed. It is not set in stone.” Richard Elwell “After reading the minutes from the building committee, the very first meeting was “We already have the site” that cancelled out any other options of any other sites. Of all the meetings there was no vote on any of this. It just seems like it was a rush job.” Russell “the committee met quite a bit. What they did was proposed things for the selectmen to accept. The fact that there were no votes, there were many discussions and that is what we are presenting to you” Richard “This was supposed to be a public committee; it said that there were to be 17 towns’ people on this committee. From what I can see and gather there seems to only be 4 or 5 people in attendance from reading their minutes.” Russell “We didn’t force anyone to go. Every meeting was public and all were welcome to come.” Richard “The first time the town offices are even mentioned in the minutes was two weeks before today.” Russell “Up until then we were working on the police department. Once again we were trying to get the most for our money. The reasoning is that the police department really needs a place. The police need a bathroom. The town offices aren’t in the perfect place but they’re in something suitable. Like we said before, we are just looking now to resolve the whole problem. Not half of it. It’s another piece to the puzzle. Bob Hall “once again the site is the wrong place. I move to table, it cannot be tabled, it’s on the ballot”. Kathy Felch “Considering the variables, how did we come up with the price? If we don’t have the facts, which we do not how can, we come up with a price?” Russell “If the committee thought that they would go over the quote they would

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redesign the building.” Kathy Felch “Is that a guarantee?” Russell “We aren’t looking to ask for more. Everyone is pretty confident that they can get it done for this price.” “Mr Lewis is paying for all the designs and plans so far.” Fred Feldman “one year ago when we were discussing this I was opposed. It has been published all along for all to read. There has been plenty of time for these questions to be asked. Not now when we are looking to move forward. There has been plenty of opportunity. That’s when these questions should have been asked. I think we should move ahead with the project.” Dawn Frost “My question is did other sites get looked at? We have a lot of other town owned land already” Russell “the town didn’t look at any other conservation land. We did look at other town properties. It was voted down by the town’s people already. Our goal is not to write an open check. Everyone here lives in the town and we all pay taxes.” Donna Carter “The warrant article doesn’t actually specify a site. Does it have to be built on that site?” Russell “I would say that other than not having another site, but technically. No.” Donna “If it is voted in and we can’t build on that site, what are the options? You say its only \$5.00 per \$100,000.00. I have a difficult time believing that. Everything is going to cost us more for electric, air conditioning, etc. It’s all bigger and it’s going to cost more. Is it already in the operating budget?” Russell “Our tax impact. \$770,000 is what it will cost to build. Under current assessed values it will decrease over time. Let’s compare costs. Bring the police department into one area; compare what the cost of the trailer is versus the trailer rentals. We pay \$56,000.00 in rent alone for the locations for the Town offices and the police department.. The bond is \$70,000 yearly for the first 3 years. It is a 25 year bond. It goes down to \$56,000 a year there after. It costs us \$7,000-\$8,000 yearly in heat and electric.” Kathy Felch “The bottom line needs to include everything, all expenses in the warrant article.” Stefanie Baker “I just want to go back. Someone asked if we did look at any other building options. The building the Town Hall is in now was presented to us. They also wanted to put the police department in there and they wanted \$900,000.00 to purchase. Not including renovations and um, condo fees associated with purchasing this building on top of all that. It is not centrally located to where the town offices should be.” Russell “also the first bond payment is not due until 2015” Jim Webber “Is the space going to be appropriated correctly?” Chief “The space is smaller than East Kingston. Now that the Town offices have been added in there.” Jim Webber “Will you be thinking about doing over the fire department next year?” Harold “is this related to the warrant article?” Russell “I don’t think so, the town offices and police department are in rented space. I’m not going to say it’s perfect but I don’t anticipate us asking for any money for the fire department.” June Hampe “We still don’t know yet really what is viable in the old town hall. I don’t buy that we need a whole new building yet. We spent a lot of money doing that parking lot that land was donated to the town by Fred Yardley. In order to have parking, not to have a building there. You are going to take out all those trees, open it up and it just isn’t going to be the same. The new building does not need to be in the town center. I would rather wait and have a contingency plan. I do not think this location is safe for the people of town.” Russell “The police department has been there already. Many have expressed concerns for it to be in the centrally located. We already own the land. As far as the old town hall, they never had enough space to begin with. We don’t think the town offices should be in the basement anymore. For the committees proposal is to put the town offices in the new building. The Town offices should not be put back into the old town hall. Michael Schwotzer moves the question, Russell Perry seconds. Harold Bragg asks town wishes. The vote was in the affirmative. People ask for written vote. Moderator declared it was a vote in the affirmative.

ARTICLE 7: 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 \$1,690,721 (one million, six hundred ninety thousand, seven hundred twenty one dollars)? Should this article be defeated, the operating budget shall be \$1,705,280 (one million, seven hundred five thousand, two hundred eighty dollars), which is the same as last year, with certain adjustments required by previous action of the voters or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up

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the issue of a revised operating budget only. Note: This warrant article (operating budget) does not include appropriations in any other warrant article.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact Proposed Budget: \$5.69 per thousand dollar valuation

Estimated Tax Impact Default Budget: \$5.74 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$569.00 for the proposed budget and \$574.00 for the default budget.

*Note: these figures do not include any revenue.

Michael E. Schwotzer moves. Michael DelSesto seconds.

Michael Schwotzer says the default is not amendable. He asked if there was a contract and if we do not which he believes there is not that it be amended it. We do not have a contract for the rental of the double wide trailers so it cannot be put into the budget. He asks that it be amended by \$40,190.00. Fred Feldman expressed concerns that the numbers on the website are different then the papers handed out at the meeting. He requested confirmation as to why this was. Lynne Bonitatibus then explained that the payments that went out in January that the auditors indicated they can be billed in 2013. Fred indicated that the website should show the correct amount. Peter Merrill asked which one is correct? Fred Feldman asked why such a large drop this year. MS-636- includes warrant articles from the budget. What is the number this year compared too? Harold "there are too many private conversations happening and it is difficult to hear all and to please refrain." Marilyn Niles inquired about the \$320,745.00 increase. Why can't we afford the police department? "Russell "We did. The proposal includes the money from the fund budget. We used the money to offset the final amount. That's why over the past few years we did not have a tax increase. June Hampe what is road maintenance VS road construction. Why are we decreasing this by \$15,000.00? Russell "It is a warrant article to take a year off from road reconstruction. It is an overall plan to reconstruct the town roads. This year we left it off the warrant article. We felt it was too much of a burden on the tax payers. Our primary goal this year is to get this building built. Dave Buxton "If this building proposal fails this year does this mean that if it goes back to vote next year and we won't get money in the budget for road repair again?

Moderator takes a vote, Motion is in the affirmative. Michael Schwotzer moves to restrict reconsideration of articles 6 & 7 Russell Perry seconds. Moderator takes hand vote 26 in the affirmative against 18.

ARTICLE 8: To see if the municipality will vote to authorize the selectmen to enter into the third year of a seven year lease agreement for \$380,000 (three hundred eighty thousand dollars) for the purpose of leasing a new fire truck and to raise and appropriate the sum of \$60,740 (sixty thousand seven hundred forty dollars) for the third year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required). In subsequent years, if the annual appropriation is not approved, the lease terminates and the truck will be returned. If this lease is approved for each of the seven years, a warrant article will be set forth to expend \$19,000 (nineteen thousand dollars) from the fire department equipment capital reserve fund to offset the final payment only.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.20 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$20.00

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Bob Hall moves. Michael Schwotzer seconds.

Bob Longo asked "If we are in year three of a 7 year lease is this a new truck? Russell responded "It is one we bought four years ago."

Vote passes in the affirmative

ARTICLE 9: To see if the town will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) for maintenance of the grange hall. This will be a non lapsing article and will not lapse until the project is complete or until December 31, 2015.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.01 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$1.00

Michael Schwotzer motions to move, June Hampe seconds.

Michael Schwotzer asked "What is the money to be used for?" Russell responded "To paint."

ARTICLE 10: By petition, to see if the town will vote to raise and appropriate \$1,500.00, (one thousand five hundred dollars) 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 \$300 (three hundred dollars) per child which is less than five percent (5%) of the annual cost for weekly home-based therapies. This past year RMCC served five (5) children, which is the average number of children in Kensington served over the past ten (10) years.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.01 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$1.00

Bob Hall motions to move, Michael DeSesto seconds.

Michael Schwotzer "Under executive you have social services line item, was this warrant article in before?" Lynne B. Typically in the past we give money so we decided to keep that line item. This money will be split among the organizations." Peter Merrill "This is sort of a math thing but I recommend in the future to put the exact number on the tax impact for the warrant." Dawn Frost "If this doesn't pass they don't get any money? Lynne, they would only get a share of the budgeted line item.

Motion is in affirmative

ARTICLE 11 : By petition, To see if the town will raise and appropriate funding in the amount of up to \$52,000 (fifty two thousand dollars) to complete the repair of the Kensington Town Hall that was begun in 2013. This work will include the installation of proper drainage and non-porous materials to replace some of

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those that were removed in the remediation process. This work will restore the Town Hall to its functional capacity as a town property.

In 2013 the town voted \$10,000 to remediate the mold and other conditions that had made the town employees sick. This effort ended up costing \$17,360; the difference was paid by *The Friends of the Town Hall* through a \$4,000 grant from the National Trust for Historic Preservation and donations from over 35 townspeople totaling \$3,360. The work was done by EnviroVantage and RPF, completed January 2014, and has successfully resolved the contamination issues. To maintain this level of safety, the resulting report recommends correcting the drainage problems and installing new non-cellulose materials to replace the floor, wall and ceiling materials that were removed for the remediation. After these actions are completed, the town hall will remain safe as long as dry conditions are maintained and other routine maintenance is adhered to. The result will be the preservation of a significant historic building in the town center with 1400 sf. of office space, 1700 sf. of meeting space, and 1500 sf. of storage space, all usable town-owned space.

Selectmen do not recommend this appropriation by a vote of 2 to 1

Estimated Tax Impact: \$.18 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$18.00

Michael Schwotzer moves. June Hampe seconds.

Michael Schwotzer asked why the selectmen do not support this. Russell stated he is not in favor of the article because of the wording. Lynne Monroe informs the meeting that she has amended the warrant article and precedes to hand it out. Harold reads the new amendment.

AMENDED ARTICLE 11 :

Town of Kensington, NH Amended Petitioned Warrant Article Year 2014

"To see if the town will raise and appropriate funding up to \$52,000 to continue the repair of the Kensington Town Hall that was begun in 2013. This work will include the installation of proper drainage and other repairs recommended in the report issued by RPF Environmental and dated January 22, 2014. This work will bring the Town Hall closer to its functional capacity."

Joni Praded moves. Michael Schwotzer seconds.

Michael DelSesto "if the repairs are done that there is a guarantee there will be no future health hazards or are we spending more money after bad?" Russell "I cannot guarantee that it will be fixed correctly. Also, our belief is that it will be used for a meeting hall. Historically for a town meeting hall and other uses. As far as town operations, that is not in the plan." Michael Donovan "What will happen if it is kept in its current condition?" Russell "The water will continue to come in. It will sit as it stands if the town's people choose not to put money into it." Peter Merrill "Meetings use to be done at the town hall. Now we meet at the school or the church. It makes it very difficult to have large meetings. Also we are unable to tape any meetings in the school. After minutes are approved, they are destroyed. Some meetings are taped, some are not. Lynne Monroe, The Kensington Town Hall is an iconic building. It is on the historic registry. We as the town people and the selectmen have a stewardship. For a small expenditure it can be good, useable space. (Lynne has a financial breakdown) The report came in last week and if the drainage and HVAC are fixed then the building can be re tested and be used for a reasonable sum of money. It can be important

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with or without the new building. It's an important piece of our historic town center." Fred Feldman "Do we know what it will cost year after year to maintain?" Russell "We do not know that, we can look for other uses for it also. We can look into electricity, etc. I don't know the exact amount. But to get it to that point depends on the vote." Dottie Buxton Millbury "I have been part of this town for 60 years. Our town is historic. It is and the center of town. It should be fixed up." Peter Merrill "pertaining to budget line item for Town Hall maintenance is \$1.00." Russell "Look at the line above it, we moved the entire budget into one line item, it says \$20,000.00. It's not fair you even bring that up." Frank Whittemore "Someone asked what will happen if we don't fix it. Well, eventually it will fall down." Janet Bunnell "Any idea of what it would cost to use the building?" Russell "The basement should stay a basement; the meeting hall will be used as a meeting hall once the HVAC is fixed." Peter "upstairs there is a useable space behind the stage" Russell "I would say yes, but I'm not a mold specialist" Kate Mignone "With fixing the old town hall we will be able to reduce the size of the new building because we could use the old one for storage." Janet Bunnell "So for \$52,000.00 we can only use a portion of the old town hall building?" Russell "The offices upstairs have not been touched and there is visible mold on the furniture." Lynne Monroe "The work done last year was for remediation purposes. She gave Janet a price sheet that included the final testing and to replace the ceiling tiles." Janet "Is this just one portion?" Lynne "We were under the impression that the back room was still ok." Russell "The new police department has extra storage. The town hall building will not be used for storage because it is not a secure building."

Vote is taken, Amendment passes in the affirmative.

ARTICLE 12: By petition, To see if the town will vote to raise and appropriate \$696 (six hundred ninety six dollars) for the Rockingham Nutrition & Meals on Wheels Program to continue to provide their meal service to elder, homebound and disabled Kensington residents.

Selectmen recommend this appropriation unanimously

Estimated Tax Impact: \$.01 per thousand dollar valuation

Based on a property valued at \$100,000, the estimated tax impact is \$1.00

Jim Thompson moves. Sean Kehoe seconds. Voice vote is in the affirmative.

The meeting was adjourned at 9:35pm.

Submitted by,

Pamela Kehoe, Town Clerk



New Hampshire
Department of
Revenue Administration

2014
MS-636

2014 Proposed Budget MS636

BUDGET OF THE TOWN/VILLAGE DISTRICT

Form Due Date: **20 Days after the TOWN/VILLAGE MEETING**

Instructions

Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the entity's contact information
- Enter the preparer's information

Account Codes:

- Enter the *Warrant Article Number(s)* and other required information for each applicable account code
- Select the "Add Warrant Article" button to add additional *Warrant Articles* to the account code

For Assistance Please Contact:

NH DRA Municipal Services Division

Phone: (603) 230-5090

Fax: (603) 230-5947

http://www.revenue.nh.gov/munc_prop/municipalservices.htm

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: KENSINGTON

County: ROCKINGHAM

PREPARER'S INFORMATION ?

First Name

Lynne

Last Name

Bonitatibus

Street No.

95

Street Name

Amesbury Road

Phone Number

(603) 772-5423

Email (optional)

kensington@kensingtontown.com

2014 Proposed Budget MS636



New Hampshire
Department of
Revenue Administration

2014
MS-636

APPROPRIATIONS						
GENERAL GOVERNMENT ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4130 - 4139	Executive ?	Add Warrant Article	\$47,794	\$42,420	\$42,948	
		-			\$42,948	
4140 - 4149	Election, Registration & Vital Statistics ?	Add Warrant Article	\$28,876	\$27,157	\$30,719	
		-			\$30,719	
4150 - 4151	Financial Administration ?	Add Warrant Article	\$78,866	\$76,596	\$84,057	
		-			\$84,057	
4152	Revaluation of Property ?	Add Warrant Article	\$27,168	\$27,168		
		-				
4153	Legal Expense ?	Add Warrant Article	\$29,000	\$11,420	\$20,000	
		-			\$20,000	
4155 - 4159	Personnel Administration ?	Add Warrant Article	\$208,098	\$206,445	\$246,623	
		-			\$246,623	
4191 - 4193	Planning & Zoning ?	Add Warrant Article	\$14,920	\$12,114	\$15,678	
		-			\$15,678	
4194	General Government Buildings ?	Add Warrant Article	\$51,400	\$43,508	\$79,592	
		-			\$79,592	
4195	Cemeteries ?	Add Warrant Article	\$14,900	\$12,566	\$14,900	
		-			\$14,900	
4196	Insurance ?	Add Warrant Article	\$43,454	\$31,714	\$45,478	
		-			\$45,478	

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4197	Advertising & Regional Association ?	Add Warrant Article				
		-				
4199	Other General Government ?	Add Warrant Article	\$26,801	\$11,691	\$22,302	
		-			\$22,302	
General Government Subtotal			\$571,277	\$502,799	\$602,297	

PUBLIC SAFETY ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4210-4214	Police ?	Add Warrant Article	\$378,361	\$379,970	\$391,571	
		-			\$391,571	
4215-4219	Ambulance ?	Add Warrant Article				
		-				
4220-4229	Fire ?	Add Warrant Article	\$107,300	\$101,804	\$109,300	
		-			\$109,300	
4240-4249	Building Inspection ?	Add Warrant Article	\$6,500	\$2,519	\$6,500	
		-			\$6,500	
4290-4298	Emergency Management ?	Add Warrant Article	\$1,251	\$6,791	\$6,392	
		-			\$6,392	
4299	Other (Including Communications) ?	Add Warrant Article				
		-				
Public Safety Subtotal			\$493,412	\$491,084	\$513,763	

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AIRPORT/AVIATION CENTER ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4301 - 4309	Airport Operations ?	Add Warrant Article				
		-				
Airport/Aviation Subtotal						

HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4311	Administration ?	Add Warrant Article				
		-				
4312	Highways & Streets ?	Add Warrant Article	\$403,980	\$342,326	\$188,980	
		-	8		\$188,980	
		-				
4313	Bridges ?	Add Warrant Article				
		-				
4316	Street Lighting ?	Add Warrant Article	\$1,500	\$1,642	\$1,500	
		-			\$1,500	
4319	Other ?	Add Warrant Article				
		-				
Highways and Streets Subtotal			\$405,480	\$343,968	\$190,480	

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SANITATION ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4321	Administration ?	Add Warrant Article	\$2,626	\$1,971	\$2,626	
		-			\$2,626	
4323	Solid Waste Collection ?	Add Warrant Article	\$89,900	\$89,900	\$92,500	
		-			\$92,500	
4324	Solid Waste Disposal ?	Add Warrant Article	\$50,500	\$47,626	\$50,850	
		-			\$50,850	
4325	Solid Waste Clean-up ?	Add Warrant Article				
		-				
4326-4329	Sewage Collection & Disposal & Other ?	Add Warrant Article				
		-				
Sanitation Subtotal			\$143,026	\$139,497	\$145,976	

WATER DISTRIBUTION AND TREATMENT ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4331	Administration ?	Add Warrant Article				
		-				
4332	Water Services ?	Add Warrant Article				
		-				
4335	Water Treatment ?	Add Warrant Article				
		-				

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4336 - 4339	Water Conservation & Other ?	Add Warrant Article				
-						
Water Distribution and Treatment Subtotal						

ELECTRIC ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4351 - 4352	Administration & Generation ?	Add Warrant Article				
-						
4353	Purchase Costs ?	Add Warrant Article				
-						
4354	Electric Equipment Maintenance ?	Add Warrant Article				
-						
4359	Other Electric Costs ?	Add Warrant Article				
-						
Electric Subtotal						

HEALTH ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4411	Administration ?	Add Warrant Article	\$150	\$150	\$150	
-					\$150	
4414	Pest Control ?	Add Warrant Article	\$27,380	\$24,910	\$27,925	
-					\$27,925	

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4415 - 4419 Health Agencies & Hospital & Other ?	Add Warrant Article				
-					
Health Subtotal		\$27,530	\$25,060	\$28,075	

WELFARE ?						
Account #	Purpose of Appropriations (RSA 32.3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4441 - 4442	Administration & Direct Assistance ?	Add Warrant Article	\$5,000	\$345	\$5,000	
		-			\$5,000	
4444	Intergovernmental Welfare Payments ?	Add Warrant Article				
		-				
4445 - 4449	Vendor Payments & Other ?	Add Warrant Article				
		-				
Welfare Subtotal			\$5,000	\$345	\$5,000	

CULTURE AND RECREATION ?						
Account #	Purpose of Appropriations (RSA 32.3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4520 - 4529	Parks & Recreation ?	Add Warrant Article	\$39,720	\$38,645	\$39,720	
		-			\$39,720	
4550 - 4559	Library ?	Add Warrant Article	\$97,352	\$96,152	\$98,852	
		-			\$98,852	
4583	Patriotic Purposes ?	Add Warrant Article				
		-				

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4589	Other Culture & Recreation ?	Add Warrant Article				
		-				
Culture and Recreation Subtotal			\$137,072	\$134,797	\$138,572	

CONSERVATION ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4611 - 4612	Admin & Purch. of Natural Resources ?	Add Warrant Article	\$495	\$495	\$495	
		-			\$495	
4619	Other Conservation ?	Add Warrant Article				
		-				
4631 - 4632	Redevelopment and Housing ?	Add Warrant Article				
		-				
4651 - 4659	Economic Development ?	Add Warrant Article				
		-				
Conservation Subtotal			\$495	\$495	\$495	

DEBT SERVICE ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4711	Principal Long Term Bonds & Notes ?	Add Warrant Article	\$40,000	\$40,000	\$40,000	
		-			\$40,000	
4721	Interest Long Term Bonds & Notes ?	Add Warrant Article	\$28,163	\$28,163	\$26,062	
		-			\$26,062	
4723	Interest on Tax Anticipation Notes ?	Add Warrant Article			\$1	
		-			\$1	

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4790 - 4799 Other Debt Service ?	Add Warrant Article				
	-				
Debt Service Subtotal		\$68,163	\$68,163	\$66,063	

CAPITAL OUTLAY ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4901	Land ?	Add Warrant Article				
		-				
4902	Machinery, Vehicles, & Equipment ?	Add Warrant Article	\$60,740		\$60,740	
		-	7		\$60,740	
		-				
4903	Buildings ?	Add Warrant Article				
		-	5			
4909	Improvements Other Than Buildings ?	Add Warrant Article				
		-				
Capital Outlay Subtotal			\$60,740		\$60,740	

OPERATING TRANSFERS OUT ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4912	To Special Revenue Fund ?	Add Warrant Article				
		-				
4913	To Capital Projects Fund ?	Add Warrant Article				
		-				
4914	To Enterprise Fund ?					

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Sewer	Add Warrant Article				
-					
Water	Add Warrant Article				
-					
Electric	Add Warrant Article				
-					
Airport	Add Warrant Article				
-					
4918 To Nonexpendable Trust Funds ?	Add Warrant Article				
-					
4919 To Fiduciary Funds ?	Add Warrant Article				
-					
Operating Transfers Out Subtotal					
Operating Budget Total		\$1,912,195	\$1,706,208	\$1,751,461	

SPECIAL WARRANT ARTICLES ?

Special Warrant articles are defined in RSA 32:3, VI, as appropriations 1) In petitioned warrant articles; 2) Appropriations raised by bonds or notes; 3) Appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) An appropriation designated on the warrant as a special article or as a non-lapsing or nontransferable article.

Account #	Purpose of Appropriations (RSA 32:3, VI)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund ?	Add Warrant Article				
-						
4916	To Expendable Trust Fund ?	Add Warrant Article				
-						
4917	To Health Maintenance Trust Funds ?	Add Warrant Article				
-						

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Other Special Warrant Articles		Add Warrant Article			\$774,196	\$52,000
4194	Town Hall Work - drainage	-				\$52,000
4903	New Police Department Building Bond	-			\$770,000	
4194	Grange Hall Maintenance	-			\$2,000	
4130-4139	Meals on Wheels Social Services	-			\$696	
4130-4139	Richie McFarland Social Services	-			\$1,500	
Special Articles Recommended					\$774,196	

INDIVIDUAL WARRANT ARTICLES



"Individual" warrant articles are not the same as "Special Warrant Articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Other Individual Warrant Articles		Add Warrant Article				
4130-4139		-				
Individual Articles Recommended						

You have reached the end of the Appropriations Section. Please review the this section for accuracy, then move on to the Revenues Section.

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REVENUES					
TAXES ?					
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3120	Land Use Charge Taxes - General Fund ?	Add Warrant Article			\$12,200
		-			\$12,200
3180	Resident Taxes ?	Add Warrant Article			
		-			
3185	Yield Taxes ?	Add Warrant Article	\$2,500	\$2,499	\$1,250
		-			\$1,250
3186	Payment in Lieu of Taxes ?	Add Warrant Article			
		-			
3189	Other Taxes ?	Add Warrant Article			
		-			
3190	Interest & Penalties on Delinquent Tax ?	Add Warrant Article	\$44,000	\$59,825	\$60,000
		-			\$60,000
	Inventory Penalties	Add Warrant Article			
		-			
3187	Excavation Tax (\$0.02 per cubic yard) ?	Add Warrant Article	\$675	\$675	\$100
		-			\$100
Taxes Subtotal			\$47,175	\$62,999	\$73,550

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LICENSES, PERMITS, AND FEES ?					
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3210	Business Licenses & Permits ?	Add Warrant Article			
		-			
3220	Motor Vehicle Permit Fees ?	Add Warrant Article	\$370,000	\$386,775	\$390,000
		-			\$390,000
3230	Building Permits ?	Add Warrant Article	\$6,100	\$6,050	\$5,500
		-			\$5,500
3290	Other Licenses, Permits, & Fees ?	Add Warrant Article	\$40,258	\$51,019	\$55,000
		-			\$55,000
3311 - 3319	From Federal Government ?	Add Warrant Article	\$13,730	\$13,730	
		-			
Licenses, Permits and Fees Subtotal			\$430,088	\$457,574	\$450,500

FROM STATE ?					
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3351	Shared Revenues ?	Add Warrant Article			
		-			
3352	Meals & Rooms Tax Distribution ?	Add Warrant Article	\$94,268	\$94,268	\$94,617
		-			\$94,617
3353	Highway Block Grant ?	Add Warrant Article	\$48,953	\$48,471	\$19,437
		-			\$19,437
3354	Water Pollution Grant ?	Add Warrant Article			
		-			

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3355	Housing & Community Development ?	Add Warrant Article			
		-			
3356	State & Fed. Forest Land Reimburse. ?	Add Warrant Article			
		-			
3357	Flood Control Reimbursement ?	Add Warrant Article			
		-			
3359	Other (Including Railroad Tax) ?	Add Warrant Article	\$7,817	\$4,537	\$2,000
		-			\$2,000
3379	From Other Governments ?	Add Warrant Article			
		-			
From State Subtotal			\$151,038	\$147,276	\$116,054

CHARGES FOR SERVICES ?					
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3401	Income from Departments ?	Add Warrant Article	\$8,270	\$1,305	\$1,000
		-			\$1,000
3402	Water Supply System Charges ?	Add Warrant Article			
		-			
3403	Sewer User Charges ?	Add Warrant Article			
		-			
3404	Garbage - Refuse Charges ?	Add Warrant Article		\$8,067	\$8,000
		-			\$8,000

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3409	Other Charges ?	Add Warrant Article			
		-			
Charges for Services Subtotal			\$8,270	\$9,372	\$9,000

MISCELLANEOUS REVENUES ?					
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3501	Sale of Municipal Property ?	Add Warrant Article			
		-			
3502	Interest on Investments ?	Add Warrant Article	\$500	\$202	\$200
		-			\$200
3503 - 3509	Other ?	Add Warrant Article	\$9,517	\$29,818	\$2,000
		-			\$2,000
Miscellaneous Revenues Subtotal			\$10,017	\$30,020	\$2,200

INTERFUND OPERATING TRANSFERS IN ?					
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3912	From Special Revenue Funds ?	Add Warrant Article			
		-			
3913	From Capital Projects Funds ?	Add Warrant Article			
		-			
3914	From Enterprise Funds ?	Add Warrant Article			
	Sewer - (Offset)	Add Warrant Article			
		-			

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Water - (Offset)	Add Warrant Article			
-				
Electric - (Offset)	Add Warrant Article			
-				
Airport - (Offset)	Add Warrant Article			
-				
3915 From Capital Reserve Funds ?	Add Warrant Article			
-				
3916 From Trust & Fiduciary Funds ?	Add Warrant Article			
-				
3917 Transfers from Conservations Funds ?	Add Warrant Article			
-				
Interfund Operating Transfers In Subtotal				

OTHER FINANCING SOURCES ?

Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3934	Proc. From Long Term Bonds & Notes ?	Add Warrant Article			
	-				
	Amount Voted from Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
Other Financing Sources Subtotal					
Total Estimated Revenue & Credits			\$646,588	\$707,241	\$651,304

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BUDGET SUMMARY		
Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$1,912,195	\$1,751,461
Special Warrant Articles Recommended		\$774,196
Individual Warrant Articles Recommended		
TOTAL Appropriations Recommended	\$1,912,195	\$2,525,657
Less: Amount of Estimated Revenues & Credits	\$646,588	\$651,304
Estimated Amount of Taxes to be Raised	\$1,265,607	\$1,874,353

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KENSINGTON

PREPARER'S 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.

Preparer's First Name

Lynne

Preparer's Last Name

Bonitatibus

Lynne Bonitatibus
Preparer's Signature and Title

1/23/2014

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box, and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

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.

[Signature] *Selectman*
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

[Signature]
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

[Signature]
Governing Body Member's Signature and Title

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2014 Default Budget

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DEFAULT BUDGET OF THE TOWN

OF: KENSINGTON

For the Ensuing Year January 1, 2014 to December 31, 2014

or Fiscal Year From _____ to _____

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.

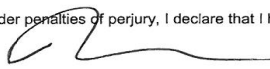


1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

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.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

MS-DT
Rev. 12/11

2014 Default Budget

Default Budget - Town of KENSINGTON FY 2014

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
GENERAL GOVERNMENT					
4130-4139	Executive	47,794.00			47,794.00
4140-4149	Election, Reg. & Vital Statistics	28,875.00			28,875.00
4150-4151	Financial Administration	78,934.00	1,104.00		80,038.00
4152	Revaluation of Property	27,100.00		(27,100.00)	-
4153	Legal Expense	29,000.00			29,000.00
4155-4159	Personnel Administration	208,098.00	38,525.00		246,623.00
4191-4193	Planning & Zoning	14,920.00	58.00		14,978.00
4194	General Government Buildings	39,400.00	40,190.00		79,590.00
4195	Cemeteries	14,900.00			14,900.00
4196	Insurance	43,454.00	2,024.00		45,478.00
4197	Advertising & Regional Assoc.	-			-
4199	Other General Government	26,801.00			26,801.00
PUBLIC SAFETY					
4210-4214	Police	378,361.00	8,679.00		387,039.00
4215-4219	Ambulance	-			-
4220-4229	Fire	107,300.00			107,300.00
4240-4249	Building Inspection	6,500.00			6,500.00
4290-4298	Emergency Management	1,251.00	1,300.00		2,551.00
4299	Other (Incl. Communications)	-			-
AIRPORT/AVIATION CENTER					
4301-4309	Airport Operations	-			-
HIGHWAYS & STREETS					
4311	Administration	-			-
4312	Highways & Streets	203,980.00			203,980.00
4313	Bridges	-			-
4316	Street Lighting	1,500.00			1,500.00
4319	Other	-			-
SANITATION					
4321	Administration	2,626.00			2,626.00
4323	Solid Waste Collection	89,900.00	2,600.00		92,500.00
4324	Solid Waste Disposal	50,500.00			50,500.00
4325	Solid Waste Clean-up	-			-
4326-4329	Sewage Coll. & Disposal & Other	-			-

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2014 Default Budget

Default Budget - Town of KENSINGTON FY 2014

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
WATER DISTRIBUTION & TREATMENT					
4331	Administration	-			-
4332	Water Services	-			-
4335-4339	Water Treatment, Conserv.& Other	-			-
ELECTRIC					
4351-4352	Admin. and Generation	-			-
4353	Purchase Costs	-			-
4354	Electric Equipment Maintenance	-			-
4359	Other Electric Costs	-			-
HEALTH					
4411	Administration	150.00			150.00
4414	Pest Control	27,380.00	545.00		27,925.00
4415-4419	Health Agencies & Hosp. & Other	-			-
WELFARE					
4441-4442	Administration & Direct Assist.	5,000.00			5,000.00
4444	Intergovernmental Welfare Pymnts	-			-
4445-4449	Vendor Payments & Other	-			-
CULTURE & RECREATION					
4520-4529	Parks & Recreation	39,720.00			39,720.00
4550-4559	Library	97,352.00			97,352.00
4583	Patriotic Purposes	-			-
4589	Other Culture & Recreation	-			-
CONSERVATION					
4611-4612	Admin.& Purch. of Nat. Resources	495.00			495.00
4619	Other Conservation	-			-
4631-4632	REDEVELOPMENT & HOUSING	-			-
4651-4659	ECONOMIC DEVELOPMENT	-			-
DEBT SERVICE					
4711	Princ.- Long Term Bonds & Notes	40,000.00			40,000.00
4721	Interest-Long Term Bonds & Notes	28,163.00	(2,101.00)		26,062.00
4723	Int. on Tax Anticipation Notes	-			-
4790-4799	Other Debt Service	1.00			1.00

MS-DT
Rev. 10/10

2014 Default Budget

Default Budget - Town of KENSINGTON FY 2014

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
CAPITAL OUTLAY					
4901	Land	-			-
4902	Machinery, Vehicles & Equipment	-			-
4903	Buildings	-			-
4909	Improvements Other Than Bldgs.	-			-
OPERATING TRANSFERS OUT					
4912	To Special Revenue Fund	-			-
4913	To Capital Projects Fund	-			-
4914	To Enterprise Fund	-			-
	Sewer-	-			-
	Water-	-			-
	Electric-	-			-
	Airport-	-			-
4917	To Health Maint. Trust Funds	-			-
4918	To Nonexpendable Trust Funds	-			-
4919	To Fiduciary Funds	-			-
TOTAL		1,639,454.00	92,924.00	(27,100.00)	1,705,280.00

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4150	increased software costs	4152	one time revaluation
4155	increased in payroll taxes and insurance costs	4721	decrease in interest
4191	increase in contracts		
4194	increase in contracts		
4196	increase in insurance costs		
4210	increase in contracts and salaries		
4290	increase in contracts		
4323	increase in contracts		
4414	increase in contracts		

2014 Detailed Budget

Proposed Town Budget 2014

2014 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
DEPARTMENT	Approp. 2013	Actual 12/31/2013	Departmental Worksheet			Final Budget 2014	Change from 2013 Less/(More)	COMMENTS	Default
			Submitted Request 2014	Committee Changes	Make Changes in this column				
					Put requests in this column				
4130 Executive									
4130SS Selectmen's Salary	4,500	4,500	4,500	-	4,500	4,500	-		4,500
4130SE Selectmen's Expenses	500	300	500	-	500	500	-		500
4130AAS Administrative Asst's Salary	30,096	28,082	30,096	602	30,096	30,698	(602)		30,096
4130LA Legal Advertisements	450	260	450	-	450	450	-		450
4130SES Secretarial Support	1,000	-	1,000	-	1,000	1,000	-		1,000
4130D&S Dues & Subscriptions-NHMA	2,300	1,926	2,300	-	2,300	2,300	-		2,300
4130OE Other Expenses	2,000	404	2,000	(500)	2,000	1,500	500		2,000
4130SOS Social Services	6,948	6,948	3,500	(1,500)	3,500	2,000	4,948		6,948
Total Executive:	47,794	42,420	44,346	(1,398)	44,346	42,948	4,846		47,794
							-10.1%		
4140 Election, Registration, Vital Statistics									
4140EE Election Expenses	2,320	1,459	3,482	-	3,482	3,482	(1,162)		2,320
4140TCE Town Clerk's Expenses	2,990	977	2,990	-	2,990	2,990	-		2,990
4140TCF Town Clerk's Fees Payable	-	-	-	-	-	-	-		-
4140TCM Town Clerk's Meetings	1,311	1,340	1,877	(566)	1,877	1,311	-		1,311
4140TCO PC & Office Equipment	1,014	1,938	1,571	-	1,571	1,571	(557)		1,014
4140DCS Deputy Clerk Salary	6,240	9,568	6,500	(135)	6,500	6,365	(125)		6,240
4140TCS Town Clerk's Salary	15,000	11,875	15,000	-	15,000	15,000	-		15,000
Total Election, Reg. Stat:	28,875	27,157	31,420	(701)	31,420	30,719	(1,844)		28,875
							6.4%		
4150 Financial Administration									
4150ACS Assessing Clerk Salary	28,080	26,423	28,080	562	28,080	28,642	(562)		28,080
4150AS Assessing Services	43,900	44,191	16,800	-	16,800	16,800	27,100		16,800
4150ASP Assessing Supplies	335	99	200	-	200	200	135		335
4150AUD Auditing Services	11,900	11,900	12,175	-	12,175	12,175	(275)		12,175
4150D&S Dues & Subscriptions	30	45	60	-	60	60	(30)		30
4150E Expenses for Assessing Office	500	596	600	-	600	600	(100)		500
4150OV Overdraft Charges	-	-	-	-	-	-	-		-
4150SS Software Support	1,712	1,700	2,115	-	2,115	2,115	(403)		2,115
4150TCE Tax Collector's Expenses & Supp	4,474	4,104	4,900	-	4,900	4,900	(426)		4,900
4150TCM Tax Collector's Meetings	753	506	715	-	715	715	38		753
4150TCS Tax Collector's Salary	13,000	13,000	13,000	-	13,000	13,000	-		13,000
4150TDW Tax Collector's Deputy Wages	150	-	150	-	150	150	-		150
4150TM Tax Map Update	-	-	3,500	-	3,500	3,500	(3,500)		-
4150TS Town Treasurer's Salary	1,200	1,200	1,200	-	1,200	1,200	-		1,200
Total Financial Administration:	106,034	103,764	83,495	562	83,495	84,057	21,977		80,038
							-20.7%		
4153 Legal Expenses									
4153L	29,000	11,420	29,000	(9,000)	29,000	20,000	9,000		29,000
							-31.0%		

2014 Detailed Budget

Proposed Town Budget 2014

2014 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
Departmental Worksheet									
DEPARTMENT	Approp.	Actual	Submitted Request	Committee Changes	Final Budget 2014	Change from 2013	COMMENTS	Default	
	2013	12/31/2013	2014			Less/(More)			
4155 Personnel Administration									
4155HI Health Insurance	130,589	133,250	148,864	-	148,864	(18,275)		148,864	
4155PS Payroll Services	1,560	1,285	1,660	-	1,660	(100)		1,660	
4155PT Payroll Taxes (FICA)	28,687	19,791	40,506	-	40,506	(11,819)		40,506	
4155RS Retirement System	44,978	49,675	52,253	-	52,253	(7,275)		52,253	
4155STLT ST & LT Disability Insurance	2,284	2,443	3,340	-	3,340	(1,056)		3,340	
Total Personnel Administration:	208,098	206,444	246,623	-	246,623	(38,524)		246,623	
						18.51%			
4191 Planning and Zoning									
4191BSO Books & Supplies & Other	1,000	103	1,000	-	1,000	-		1,000	
4191CRC Circuit Rider Contract	8,195	8,195	8,195	-	8,195	-		8,195	
4191G Grants	3,000	-	3,000	-	3,000	-		3,000	
4191H Hearings	500	1,678	1,200	-	1,200	(700)		1,200	
4191M Misc.	250	165	250	-	250	-		250	
4191MP Master Plan	-	-	-	-	-	-		-	
4191RPC Rockingham Planning Comm. Du	1,975	1,973	2,033	-	2,033	(58)		2,033	
Total Planning and Zoning:	14,920	12,114	15,678	-	15,678	(758)		15,678	
						5.1%			
4194 Gen. Gov. Buildings									
4194ALL All Town Bldgs Maint & Repair	20,000	24,169	20,000	-	20,000	-		20,000	
4194THM Town Hall Maint & Repair	-	-	1	-	1	(1)		1	
4194O Other gov buildings	-	-	1	-	1	(1)		1	
4194T Town Hall Trailers	14,400	13,861	20,400	34,190	54,590	(40,190)	Trailers/office rental/setup	54,590	
4194W Wages	5,000	3,456	5,000	-	5,000	-		5,000	
Total Gen. Gov. Buildings	39,400	41,486	45,402	34,190	79,592	(40,192)		79,592	
						102.0%			
4195 Cemetery									
4195EM Equipment Maintenance	250	403	250	-	250	-		250	
4195F Fuel	200	196	200	-	200	-		200	
4195FM Fence Maintenance	1,000	-	1,500	(500)	1,000	-		1,000	
4195RM Road Maintenance	250	-	250	-	250	-		250	
4195S Supplies	200	-	200	-	200	-		200	
4195SM Stone Maintenance	2,000	4,329	2,000	-	2,000	-		2,000	
4195TM Tree Maintenance	1,000	-	1,500	(500)	1,000	-		1,000	
4195W Wages	10,000	7,638	11,000	(1,000)	10,000	-		10,000	
Total Cemetery:	14,900	12,566	16,900	(2,000)	14,900	-		14,900	
						0.0%			
4196 Insurance									
4196PLI Property/Liability Insurance	26,184	23,208	26,184	-	26,184	-		26,184	
4196UI Unemployment Insurance	1,101	1,101	688	-	688	413		688	
4196WC Worker's Comp Insurance	16,169	7,405	18,606	-	18,606	(2,437)		18,606	
Total Insurance:	43,454	31,714	45,478	-	45,478	(2,024)		45,478	
						4.7%			
4199 Gen Gov Operations									
4199G Grants	1	1	1	-	1	-		1	
4199UT Utilities for Trailers	4,500	4,104	1	-	1	4,499		4,500	
4199M Misc	2,500	1,663	2,500	-	2,500	-		2,500	
4199OCS Office / Comp equipment / softwa	1,500	770	1,500	-	1,500	-		1,500	
4199S Supplies	3,000	1,213	3,000	-	3,000	-		3,000	
4199U Utilities	15,300	3,940	15,300	-	15,300	-		15,300	
Total Gen Gov Operations:	26,801	11,691	22,302	-	22,302	4,499		22,302	
						-16.8%			

2014 Detailed Budget

2014 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
Departmental Worksheet									
DEPARTMENT	Approp.	Actual	Submitted Request	Committee	Final Budget	Change from 2013	COMMENTS	Default	
	2013	12/31/2013	2014	Changes	2014	Less/(More)			
4210 Police Department									
4210AC Animal Control	3,300	1,615	3,300	-	3,300	-		3,300	
4210CL Cruiser Lease	17,600	18,020	17,600	-	17,600	-		17,600	
4210CM Cruiser Maintenance	6,600	8,530	8,000	(500)	7,500	(900)		6,600	
4210CO Call Out/Overtime	12,000	17,716	15,000	-	15,000	(3,000)		12,000	
4210DWH Dept weapons & holster	500	-	500	-	500	-		500	
4210E Equipment	7,500	4,714	7,500	-	7,500	-		7,500	
4210F Fuel	15,600	19,081	17,000	-	17,000	(1,400)		15,600	
4210G Grants	-	4,272	1	-	1	(1)	offset by income	1	
4210OE Operating Expenses	12,000	14,260	15,004	-	15,004	(3,004)		12,504	
4210P Prosecutor	15,900	15,900	15,900	-	15,900	-		15,900	
4210R Restitution	-	300	1	-	1	(1)	offset by income	1	
4210SS Full Time Salaries	198,360	200,066	206,535	-	206,535	(8,175)		206,535	
4210PT Part Time Salaries	45,000	31,071	45,000	(5,000)	40,000	5,000		45,000	
4210SS Staff Support	36,500	38,462	37,595	(365)	37,230	(730)		36,500	
4210T Training	3,500	1,750	4,500	-	4,500	(1,000)		3,500	
4210TLI Term Life Insurance	500	499	500	-	500	-		500	
4210U Uniforms	3,500	3,714	3,500	-	3,500	-		3,500	
4210W Witness Fees	-	-	-	-	-	-		-	
Total Police Department:	378,360	379,970	397,436	(5,865)	391,571	(13,211)		387,041	
4220 Fire Department									
4220ADS Administrative support	1,000	417	1,000	-	1,000	-		1,000	
4220ARR Amb. Equip. Replace & Repair	1,200	-	1,200	-	1,200	-		1,200	
4220AS Amb/rescue Supplies	2,000	1,636	2,000	-	2,000	-		2,000	
4220AT Amb. Training	3,000	6,122	3,000	-	3,000	-		3,000	
4220BR Building Repair	1,000	1,230	2,000	-	2,000	(1,000)		1,000	
4220E Electricity	2,100	2,238	2,100	-	2,100	-		2,100	
4220ERR Equip - Repair & Replace	2,400	1,284	2,500	-	2,500	(100)		2,400	
4220F Fuel/heat	2,700	2,852	2,700	-	2,700	-		2,700	
4220FF Forest Fire	400	-	400	-	400	-		400	
4220FT Fire Training	3,000	1,478	3,000	-	3,000	-		3,000	
4220HS Hepatitis Shots	200	-	200	-	200	-		200	
4220M Misc.	1,000	2,887	1,000	-	1,000	-		1,000	
4220NE New Equipment	6,900	3,522	10,900	-	10,900	(4,000)		6,900	
4220P Phones	3,600	3,622	3,600	-	3,600	-		3,600	
4220P&R Pager & Radio - Repair & Replace	7,500	5,257	5,000	(4,000)	1,000	6,500 *		7,500	
4220PLT Pump/Ladder Testing	1,200	220	2,500	-	2,500	(1,300)		1,200	
4220S Salaries	50,000	49,999	50,000	-	50,000	-		50,000	
4220S&D Subscriptions & Dues	2,000	1,765	2,000	-	2,000	-		2,000	
4220SCB S.C.B.A. Repair & Replace	3,200	1,671	3,200	-	3,200	-		3,200	
4220TEU Turnout Equip & Uniforms	3,900	7,109	6,000	-	6,000	(2,100) *		3,900	
4220VF Vehicle Fuel	2,000	1,866	2,000	-	2,000	-		2,000	
4220VR Vehicle Repair	6,000	6,629	6,000	-	6,000	-		6,000	
4220WHR Water Hole Repair	1,000	-	1,000	-	1,000	-		1,000	
Total Fire Department:	107,300	101,804	113,300	(4,000)	109,300	(2,000)		107,300	
						1.9%			

2014 Detailed Budget

2014 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
Departmental Worksheet									
	Approp.	Actual	Submitted	Committee	Final	Change from			
	2013	12/31/2013	Request	Changes	Budget	2013			Default
			2014		2014	Less/(More)		COMMENTS	
DEPARTMENT									
4240 Building Inspection									
4240SBI Building Inspector Salary	6,000	2,490	6,000	-	6,000	-		offset by income	6,000
4240S Supplies	500	29	500	-	500	-			500
Total Building Inspection	6,500	2,519	6,500	-	6,500	-			6,500
						0.0%			
4290 Emergency Management									
4290EM Equipment Maintenance	100	-	2,900	-	2,900	(2,800)			100
4290G Grants	1	3,762	1	-	1	-		offset by income	1
4290P Phone	900	2,159	900	1,300	2,200	(1,300)			2,200
4290T Training & drills	250	-	1	-	1	249			250
4290O EM Other	-	870	1,290	-	1,290	(1,290)			-
Total Emergency Management:	1,251	6,791	5,092	1,300	6,392	(5,141)			2,551
						411.0%			
4312 Highways and Streets									
Winter:									
4312LR Loader Rental	10,000	11,020	10,000	-	10,000	-			10,000
4312M Misc. (Storm Cleanup, KP, etc.)	6,000	821	6,000	-	6,000	-			6,000
4312PS Plowing/Sanding	95,000	69,733	95,000	-	95,000	-			95,000
4312SS Sand and Salt	26,450	18,144	26,450	(3,000)	23,450	3,000			26,450
Winter subtotal:	137,450	99,718	137,450	(3,000)	134,450	3,000			137,450
Summer:									
4312BTR Brush & Tree Removal	15,850	11,320	15,850	(3,500)	12,350	3,500			15,850
4312CRR Culvert Repair/Replacement	5,000	875	5,000	(1,500)	3,500	1,500			5,000
4312DSW Ditching & shoulder work	8,000	5,780	8,000	(2,000)	6,000	2,000			8,000
4312HS Highway Shed (Mat, Supplies, etc)	3,975	-	3,975	(1,500)	2,475	1,500			3,975
4312P Patching	6,600	1,791	6,600	(1,500)	5,100	1,500			6,600
4312RM Road side mowing	8,400	3,800	8,400	(2,000)	6,400	2,000			8,400
4312RS Road Signs: Repair & Replace	1,850	3,371	1,850	-	1,850	-			1,850
4312SD Special Details/Flaggers	1,080	-	1,080	-	1,080	-			1,080
4312U Utilities/electricity/lighting	1,775	1,671	1,775	-	1,775	-			1,775
4312W Wages	14,000	14,000	14,000	-	14,000	-			14,000
Summer subtotal:	66,530	42,608	66,530	(12,000)	54,530	12,000			66,530
Total Highways & Streets:	203,980	142,326	203,980	(15,000)	188,980	15,000			203,980
						-7.4%			
4316 Street lighting	1,500	1,642	1,500	-	1,500	-			1,500
						0.0%			
4321 Administration/dues									
Solid Waste Admin Total	2,626	1,971	2,626	-	2,626	-			2,626
						0.0%			
4323 Solid Waste Collection									
4323SWC Collection/trash pickup-B&S	57,600	57,600	60,000	-	60,000	(2,400)		contract to April 2017	60,000
4323RC Recycling with B&S	32,300	32,300	32,500	-	32,500	(200)		contract to April 2017	32,500
4323M Solid Waste Miscellaneous			0	-	-	-			-
	89,900	89,900	92,500	-	92,500	(2,600)			92,500
						2.9%			
4324 Solid Waste Disposal									
4324SWD Solid Waste Disposal-WM slips	48,000	45,713	48,000	-	48,000	-			48,000
4324RC Recycling Costs	2,500	1,913	3,600	(750)	2,850	(350)			2,500
	50,500	47,626	51,600	(750)	50,850	(350)			50,500
						0.7%			

2014 Detailed Budget

Proposed Town Budget 2014

2014 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON									
Departmental Worksheet									
	Approp.	Actual	Submitted	Committee	Final	Change from			
	2013	12/31/2013	Request	Changes	Budget	2013			
DEPARTMENT			2014		2014	Less/(More)	COMMENTS		Default
4411	150	150	150	-	150	-			150
4414	27,380	24,910	27,925	-	27,925	(545) 2.0%			27,925
4442	5,000	345	5,000	-	5,000	- 0.0%			5,000
4520 Parks and Recreation									
4520GM General Maintenance	3,000	3,000	3,000	-	3,000	-			3,000
4520SE Special Events	4,700	4,700	4,700	-	4,700	-	Rec dept budget		4,700
4520SP Sawyer Park	30,940	30,945	30,940	-	30,940	-			30,940
4520SD Special Details	1,080	-	1,080	-	1,080	-			1,080
4520O Other, misc	-	-	-	-	-	-			-
Total Parks and Recreation:	39,720	38,645	39,720	-	39,720	- 0.00%			39,720
4550 Library									
4550OE Operating Expenses	35,482	39,410	37,982	(1,000)	36,982	(1,500)			35,482
4550P Payroll	61,870	56,742	61,870	-	61,870	0			61,870
Total Library:	97,352	96,152	99,852	(1,000)	98,852	(1,500) 1.5%			97,352
4611 Conservation									
4611 Administration	495	495	495	-	495	- 0.0%			495
4700 Debt Service									
4711 Principal - LT Debt	40,000	40,000	40,000	-	40,000	-			40,000
4721 Interest - LT Debt	28,163	28,163	26,062	-	26,062	2,101			26,062
4790 Other - TAN	1	-	1	-	1	-			1
Total Debt Service:	68,164	68,163	66,063	-	66,063	2,101 -3.1%			66,063
Total BUDGET	1,639,454	1,504,185	1,694,333	-3,662	1,690,721	-51,266 -3.13%			1,705,280
LESS GRANTS WHICH ARE OFFSET BY INCOME:									
Grand Total Budget	1,639,454	1,495,851	1,694,333	-3,662	1,690,721	(51,266)			
LESS DEBT IMPACT:									
(66,063) MEMO ONLY									
Adjusted Total	1,639,454	1,495,851	1,694,333	-3,662	1,690,721	51,267 -3.13%			1,705,280

2014 Detailed Budget

	2014 PROPOSED BUDGET FOR THE TOWN OF KENSINGTON								
				Departmental Worksheet					
	Approp.	Actual	Submitted Request	Committee Changes	Final Budget	Change from 2013			
DEPARTMENT	2013	12/31/2013	2014		2014	Less/(More)			Default
								COMMENTS	
								difference final budget vs default:	-14,559
	Warrant Articles	272,740	202,022	886,936		886,936			886,936
		1,912,194	1,697,873	2,581,319		2,577,657			2,592,216
Total for MS-6	1,639,454							Total MS-2 report	
APPROPRIATIONS	WA 2013	WA 2014						\$ 2,592,216	2,592,216
New Building- Bond	-	770,000							
Town Hall Study	10,000	-							
Road Reconstruction	200,000	-						2013 Approp.	1,912,194
Grange maintenance	2,000	2,000						2013 Actual	(1,697,873)
Fire Truck	60,740	60,740						2013 Encumbered	(76,402)
Meals on Wheels		696						*** Surplus	137,919
Richie McFarland Center		1,500							
Town Hall Drainage/ Work		52,000							
	\$272,740	\$886,936		MS6 Total		2,577,657			
2013 Warrant Articles	Appropriated	Actual:							
Town Hall Study	10,000	72						Default	1,705,280
Road Reconstruction	200,000	200,000						Proposed	1,690,721
Grange Maintenance	2,000	1,950						Difference	14,559
Fire Truck	60,740	-							
	\$272,740	202,022							
*****THIS BUDGET IS UNAUDITED AND DOES NOT INCLUDE ENCUMBERED FUNDS DISBURSED									
**Incidented 1/20/14 at budnet hearing									

Note: These figures are unaudited.

Budget Comparison

PURPOSE OF APPROPRIATION	2011 Approp.	2011 Expend.	2012 Approp.	2012 Expend.	2013 Approp.	2013 Expend.
Executive	48,164	42,714	46,669	44,515	47,794	42,420
Election, Registration, Vit. Stat	25,075	23,752	33,334	30,472	28,875	27,157
Financial Administration	80,643	79,662	78,938	77,148	106,034	103,764
Legal Expense	29,000	7,902	29,000	20,643	29,000	11,420
Personnel Administration	160,904	169,888	169,871	166,399	208,098	206,444
Planning and Zoning	14,657	14,078	15,195	14,296	14,920	12,114
General Government Buildings	27,782	43,140	38,925	75,979	39,400	41,486
Cemeteries	14,400	13,602	14,900	12,529	14,900	12,566
Insurance	41,093	40,313	41,599	36,139	43,454	31,714
General Government Operations	28,151	31,177	26,801	18,067	26,801	11,691
PUBLIC SAFETY						
Police Department	365,510	365,448	375,536	369,989	378,360	379,970
Fire Department	100,700	100,598	111,300	104,550	107,300	101,804
Building Inspection	6,500	5,480	6,500	3,603	6,500	2,519
Emergency Management	1,000	200	1,000	8,426	1,251	6,791
HIGHWAYS, STREETS & BRIDGES						
Highways and Streets	203,980	182,532	203,980	147,782	203,980	142,326
Street Lighting	1,500	1,585	1,500	1,576	1,500	1,642
SANITATION						
Solid Waste Collection	89,900	89,350	89,900	89,900	89,900	89,900
Solid Waste Disposal	54,000	45,924	50,500	46,004	50,500	47,626
Administration-Solid Waste	2,625	2,626	2,626	2,143	2,626	1,971
HEALTH						
Administration	150	100	150	100	150	150
Pest Control	24,029	24,029	25,780	24,029	27,380	24,910
WELFARE						
Direct Assistance	5,000	906	5,000	0	5,000	345
CULTURE AND RECREATION						
Parks and Recreation	43,780	41,489	39,720	38,645	39,720	38,645
Library	95,273	90,766	97,352	98,393	97,352	96,152
CONSERVATION						
Administration	495	460	495	120	495	495
DEBT SERVICE						
Principal-Bond Debt.	40,000	40,000	40,000	40,000	40,000	40,000
Interest-Bond Debt	32,200	32,163	30,163	30,163	28,163	28,163
Other-TAN	1	0	1	0	1	0
TOTAL BUDGET	1,536,513	1,489,884	1,576,735	1,501,610	1,639,454	1,504,185
Emergency Funding-Town Hall						
						Less: Grants (8,334)
Road Rec.	100,000	98,258	TASC	750	750	Town hall 72
Rec. Dept	2,000	1,984	Stretcher	15,675	14,675	Grange Maint. 1,950
Clerk	4,000	4,000	Road Rec.	200,000	200,000	Road Rec. 200,000
			NRI for PB	7,000	3,500	Fire Truck -
Total Warrant Articles	106,000	104,242		223,425	218,925	
TOTAL APPROPRIATIONS	1,642,513	1,594,126		1,800,160	1,720,535	
	1,642,513			1,800,160	1,912,194	
Payments to KES		2,507,062				2,496,234
Payments to Exeter Co-op		2,554,113				3,132,591
Payments to Rockingham County		327,942				325,139
TOTAL EXPENSES	1,642,513	6,983,243		1,800,160	7,392,079	7,660,171



2013 Official Ballot



Official Ballot for the Town of Kensington

For the Town of Kensington, NH at the Annual Town Meeting, March 12, 2013. Should the voter desire to vote for anyone not named on the list, it is their privilege to write in the name of the person(s) they wish to vote for.

Dawn Frost

, Acting Town Clerk

Article #1 TO VOTE FOR A PERSON MARK A CROSS (X) AT THE RIGHT OF THE NAME

Selectmen (3 years) Vote for not more than 1

Scott Lowell 332 ☐
Blanks 83 ☐
Write-INS 11

Tax Collector (1 year) Vote for not more than 1

Carlene Wiggin 390 ☐
Blanks 36 ☐
Write-INS 1

Town Clerk (1 year) Vote for not more than 1

Pamela Lyn Kehoe 333 ☐
Blanks 80 ☐
Write-INS 14

Treasurer (1 year) Vote for not more than 1

Sara Belisle 266 ☐
Gary Bonitatibus 94 ☐
Blanks 66 ☐
Write-INS 1

Library Trustee (3 years) Vote for not more than 1

James Webber 4 ☐
Jack Herney 3
Marina Kirsch 3
Carlton Rezendes 2

Trustee of Trust Funds (3 years) Vote for not more than 1

Carlton Rezendes 367 ☐
Blanks 59 ☐
Write-INS 1

Cemetery Trustee (3 years) Vote for not more than 1

Richard E. Bates 350 ☐
Blanks 74 ☐
Write-INS 3

Moderator (2 years) Vote for not more than 1

Harold Bragg 356 ☐
Blanks 66 ☐
Write-INS 5

Supervisor of Checklist (6 years) Vote for not more than 1

MJ Solomon 4 ☐
Elaine Badswell 2
James Webber 2

2013 Official Ballot

ARTICLE 2: Are you in favor of the adoption of the amendment of Chapter V, Article 2.3 A.4 and A.5 as proposed by the Planning Board for the Kensington zoning ordinance as follows?

Article 2.3 Submission of Information (Amended 3-10-2009)

- A. All Permit applications shall be accompanied by the following information:
1. Driveway location, entrance, exit or approach. The location shall be selected to most adequately protect the safety of the traveling public;
 2. Drainage improvements, such as culverts or swales, and any channelization to be installed by the applicant;
 3. Proposed grading that adequately protects and promotes highway drainage and permits a safe and controlled approach to the road in all seasons of the year. Driveways shall pitch away from all town roads and private roads, for ten feet at a grade not less than 2%; and
 4. All driveway permit application shall show the exact location of the driveway and the presence of **wetlands per the town's wetland ordinance and or regulations.**
 5. **All permits to be submitted to the town seven or more days before the scheduled Planning Board meeting.**

Recommended by the Planning Board

YES ☐ 272 NO ☐ 132

ARTICLE 3: Are you in favor of the adoption of the definition of Road Frontage as proposed by the Planning Board for the Kensington zoning ordinance as follows?

ROAD FRONTAGE DEFINITION-

The length of the lot bordering on and providing access to a Class V (or Better) highway but excluding limited or restricted access highways, or a street, as defined and as used in Title LXIV, Planning and Zoning, of the Revised Statutes Annotated, shown on a plat approved by the planning board. Footage requirements as specified by this ordinance shall be continuous. In the case of corner lots, frontage and front lot lines shall mean the dimensions and lines on both intersecting streets.

Recommended by the Planning Board

YES ☐ 268 NO ☐ 135

ARTICLE 4: Are you in favor of the adoption of the amended commercial and industrial use district as proposed by the Planning Board for the Kensington zoning ordinance as follows?

2013 Official Ballot

The Commercial and Industrial Use District (CI District) is outlined on the Official Town Zoning Map and are defined below using 2012 property tax map and parcel numbers. All properties not listed below, or depicted on the Official Zoning Map as part of the CI District shall be considered to be located within the Residential and Agricultural use District (RA District).

A. Description

The Commercial and Industrial District (CI District) is defined using 2012 Property Tax Map and Parcel numbers for each property located within this district. The following is a list of properties, or parts thereof located within said district: Tax Map 3 Lots 12, 13, 13-1, 13-2, 15, 16, 17, 17-1, 17-2, 18, 19, 21, 21-1, 22, 22-1, 22-2, 22-1-2, 23, 23-1, 24, 25, 26, 27, 28 and 34. The CI district also includes part of Tax Map 3 Lot 30 closest to Route 150 (Amesbury Road) from the frontage corner property bound at Route 150 (Amesbury Road) and South Road, which runs approximately two hundred and thirty feet (230') west along the property boundary of Tax Map 3 Lot 30 with South Road. From the end of that distance the CI district boundary line extends north to a pin set one hundred and twelve feet (112') from the frontage property boundary on Route 150 (Amesbury Road) between Tax Map 3 Lot 29 and Lot 30 to the back corner property boundary of Tax Map 3 Lot 29 and Lot 30.

Recommended by the Planning Board

YES ☐

NO ☐

250

138

ARTICLE 5: Are you in favor of the adoption of Article 12 as proposed by the Planning Board for the Kensington zoning ordinance as follows?

ARTICLE 12: AMENDMENTS, CONFLICTS AND PENALTIES, ADMINISTRATION, SEVERABILITY AND EFFECTIVE DATE

12.1 Amendments

This Ordinance may be amended by a majority vote of any legal Town Meeting when such amendment has received a final public hearing by the legislative body, which hearing has been advertised and given a legal notice; or when such amendment has received a preliminary public hearing and has been published in its entirety in the warrant calling for the meeting.

12.2 Conflicts and Penalties

A. Conflicting Sections

2013 Official Ballot

Whenever the regulations made under the authority hereof differ from those prescribed by any statute, ordinance or other regulation, that provision which imposes the greater restriction or the higher standard shall govern.

B. Penalties

Any violation of this Ordinance shall be punishable as stated in RSA 676:17, IV, as it may be amended. Additionally in the event the Town is required to seek injunctive relief to enforce any provision of this Ordinance, the Town shall seek the imposition of all costs and attorney's fees in pursuing such action from any violator of this Ordinance unless in the judgment of the Selectmen the violation was inadvertent or otherwise excusable. Additionally, in the event that any person shall fail to obtain any permit required under this Ordinance or any other land use regulation of the Town of Kensington, including but not limited to, the Town's Building Ordinance, the Planning Board's Site Plan Review, Subdivision, and Excavation Regulations, the Requirements for Siting Septic Systems Ordinance, and the Regulations re: Driveways and other Accesses to Town Roads, any and all permit or application fees shall be trebled unless the appropriate enforcing body shall find that the failure to obtain the permit was inadvertent or otherwise excusable. The purpose of this provision is to insure that the Town recovers the costs associated with the administrative enforcement of its land use regulations.

12.3 Administration

12.3.1 General: The provisions of the Kensington Zoning Ordinance shall be administered by the following:

- A.** Building Inspector for building permits;
- B.** Planning Board for subdivision, site plan review, and conditional use approval; and
- C.** Zoning Board of Adjustment for special exception approval and any variances granted from the ordinance.

12.3.2 Enforcement: The Board of Selectmen shall be responsible for the enforcement of the provisions and conditions of the Town

2013 Official Ballot

of Kensington Zoning Ordinance and any permits that are granted from the above town land use boards.

12.4 Severability

If any section, clause, provision or portion of this ordinance shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect or impair any other section, clause, provision or portion of this ordinance.

12.5 Effective Date

This Ordinance, and amendments, shall take effect upon its passage.

Recommended by the Planning Board

YES ☐

NO ☐

225

159

ARTICLE 6: 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 \$1,676,784.00 (One million, six hundred seventy six thousand, seven hundred eighty four dollars). Should this article be defeated, the operating budget shall be \$1,639,454.00 (One million, six hundred thirty nine thousand, four hundred fifty four dollars), which is the same as last year, with certain adjustments required by previous action of the voters 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. Note: This warrant article (operating budget) does not include appropriations in any other warrant article.

Selectmen recommend this appropriation unanimously

YES ☐

NO ☐

188

216

2013 Official Ballot

ARTICLE 7: To see if the municipality will vote to authorize the selectmen to enter into the second year of a seven year lease agreement for \$380,000 (three hundred eighty thousand dollars) for the purpose of leasing a new fire truck and to raise and appropriate the sum of \$60,740 (sixty thousand seven hundred forty dollars) for the second year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required). In subsequent years, if the annual appropriation is not approved, the lease terminates and the truck will be returned. If this lease is approved for each of the seven years, a warrant article will be set forth to expend \$19,000 (nineteen thousand dollars) from the fire department equipment capital reserve fund to offset the final payment only.

Selectmen recommend this appropriation unanimously

YES ☐ NO ☐
274 136

ARTICLE 8: To see if the town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for town road reconstruction. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2014. This appropriation is in addition to Warrant Article 6, the operating budget article.

Selectmen recommend this appropriation unanimously

YES ☐ NO ☐
255 149

ARTICLE 9: To see if the municipality will vote to raise and appropriate the sum of \$2,000 (two thousand dollars) for maintenance of the Grange Hall. This will be a non-lapsing article.

Selectmen recommend this appropriation unanimously

YES ☐ NO ☐
299 111

ARTICLE 10: To see if the municipality will vote to require the governing body to determine and include an estimated tax impact statement on warrant articles per RSA 32:5, V-b.

Selectmen recommend this article unanimously

YES ☐ NO ☐
298 96

2013 Official Ballot

ARTICLE 11: To see if the Town will vote to adopt the provisions of RSA 41:14-a and authorize the Selectmen to negotiate with the intent to acquire or sell land or buildings under the procedures contained in RSA 41:14-a and to authorize the Selectmen to enter into any lease or other transaction in connection with such land or buildings?

Selectmen recommend this article unanimously

YES ☐

NO ☐

153

229

ARTICLE 12: Shall the Town vote to authorize the Board of Selectmen to convey a conservation easement on the so-called Sargent Tract, consisting of 10.280 acres of open space identified as a part of Tax Map 9 Lot 9, to the Southeast Land Trust of New Hampshire, which already holds a conservation easement on the remainder of said parcel, to ensure the long-term protection and stewardship of this property, which is also adjacent to other lands owned by the Town and protected by conservation easement.

Selectmen recommend this article unanimously

YES ☐

NO ☐

274

116

ARTICLE 13: By petition of Marina Kirsch, T. Kate Mignone and 25 other registered voters: To see if the Town will accept Hudson Drive in its present condition as a Class V (5) Town Road. This road has been approved by the Town Engineer, the Fire Chief and the Road Manager (12/15/12).

Selectmen recommend this article unanimously

YES ☐

NO ☐

286

102

2013 Official Ballot

ARTICLE 14: By petition to see if the town will vote to adopt the provisions of NH RSA 72:65 through RSA 72:68 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with wind-powered energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen recommend this article.

YES ☐ NO ☐
219 169

ARTICLE 15: By petition to see if the town will vote to adopt the provisions of NH RSA 72:69 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with wood heating energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen recommend this article.

YES ☐ NO ☐
224 163

ARTICLE 16: By petition to see if the town will vote to adopt the provisions of NH RSA 72:61 through RSA 72:64 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.

The State of New Hampshire has given municipalities the option of this incentive to utilize Renewable Energy Systems, and lessen our dependence on fossil fuels.

Selectmen recommend this article.

YES ☐ NO ☐
230 159

2013 Official Ballot

ARTICLE 17: To see if the town will raise and appropriate funding in the amount of \$10,000 to perform testing, by an independent Certified Industrial Hygienist, on the Kensington Town Hall to determine what remediation work would be required in order to allow safe use of the building. This process will include, and the funding will cover, preliminary cleaning necessary to get accurate results. This study will be managed by the Friends of the Town Hall in conjunction with the Selectmen.

Selectmen do not recommend this appropriation.

YES ☐ NO ☐
276 146

ARTICLE 18: To see if the town will allow board of selectmen the authority to establish or amend fees 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.

Selectmen recommend this article unanimously.

YES ☐ NO ☐
136 276

ARTICLE 19: To see if the Town of Kensington will vote to raise and appropriate up to \$175,000 (one hundred seventy five thousand dollars) for the purchase of land within a suitable location near the center of town for a municipal building(s).

Selectmen recommend this appropriation unanimously.

YES ☐ NO ☐
115 304

2013 Treasurer's Report

Treasurer's Report

12/31/2013

Submitted by Sara J Belisle - Treasurer

Funds Received from Tax Collector	\$	7,564,810
Funds Received from Town Clerk	\$	408,269
Funds Received from Selectmen's Office	\$	259,353
Interest	\$	<u>412</u>
Total	\$	8,232,844
Increase in Current Assets	\$	(142,330)
Decrease in Current Liabilities	\$	(57,568)
Beginning Balance Cash - January 1, 2013	\$	<u>3,148,695</u>
Total Beginning Balance and Receipts	\$	11,181,641
Less Selectmen's Orders Paid	\$	<u>(7,749,567)</u>
End Balance Cash - December 31, 2013	\$	<u><u>3,432,074</u></u>

2013 Treasurer's Report

Investment Accounts

NH General Investment Fund

Balance January 1, 2013	\$	376,693.89
Add Interest		422.87
Add transfers from other funds		18,332.07
Less Withdrawals		
Balance December 31, 2013	\$	<u>334,784.43</u>

NH Police Special Detail Fund

Balance January 1, 2013	\$	20,634.41
Add Interest		7.39
Add access revenues		
Less Withdrawals		5,647.08
Balance December 31, 2013	\$	<u>14,994.72</u>

NH Conservation Fund

Balance January 1, 2013	\$	124,922.05	
Add Interest		44.06	
Add Contributions		9,502.00	for multiple years transfer
Less Withdrawals		12,137.52	for multiple years transfer
Balance December 31, 2013	\$	<u>122,330.59</u>	

NH Escrow Fund

Balance January 1, 2013	\$	19,528.69
Add Interest		7.06
Add Contributions		
Less Withdrawals		
Balance December 31, 2013	\$	<u>19,535.75</u>

NH Cemetary Fund

Balance January 1, 2013	\$	1,467.76
Add Interest		0.00
Add Contributions		
Less Withdrawals		
Balance December 31, 2013	\$	<u>1,467.76</u>

NH Recreation Fund

Balance January 1, 2012	\$	1,086.39
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2013 Treasurer's Report

Add Interest	0.11
Add Contributions	
Less Withdrawals	
Balance December 31, 2013	\$ 1,086.50

NH Revolving Recreation Fund

Balance January 1, 2012	\$ 1,687.01
Add Interest	0.01
Add access revenue	22,140.28 Multiple years transfer
Less Withdrawals	
Balance December 31, 2013	\$ 23,827.30

NH Ambulance Revenue Fund

Balance January 1, 2012	\$ 17,386.69
Add Interest	6.22
Add Revenues	46,946.18 for multiple years transfer
Less Withdrawals	0.00
Balance December 31, 2013	\$ 64,339.09

\$ 582,366.14 total of all PDIP Accounts

2013 Balance Sheet

10:18 AM
02/12/14
Accrual Basis

Town of Kensington Balance Sheet As of December 31, 2013

	Dec 31, 13
ASSETS	
Current Assets	
Checking/Savings	
Concentration Acct-Citizens	2,891,294.68
General Acct - Citizens	-26,818.75
NHPDIP	
Ambulance Fund	64,297.01
Cemetery Fund	1,467.76
Conservation Fund	122,330.59
Escrow Account	19,535.75
General Fund (PDIP account w/MBIA set up in Oct 1994)	340,308.51
Police Special Detail	14,954.29
Recreation fund(Memorial)	1,086.39
Revolving Recreation	22,140.29
Total NHPDIP	586,120.59
Total Checking/Savings	3,450,596.52
Other Current Assets	
1316 · DO TO/ FROM AMBULANCE (AMBULANCE A...	-63,438.15
1312 · Due To/From Rec Rev Payroll	65,323.57
1311 · Do To/From Rec Revolver (RECREATION REVO...	-102,024.66
1031 · Investments - Wiggin Bond	3,370.36
1080 · Taxes Receivable	384,588.93
1110 · Tax Liens Receivable	296,146.89
1150 · AccountsReceivable	1,071.01
Total Other Current Assets	585,037.95
Total Current Assets	4,035,634.47
TOTAL ASSETS	4,035,634.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-50,631.78
Total Accounts Payable	-50,631.78
Other Current Liabilities	
1264 · GRANT RECEIVABLE	-1,074.78
1260 · Money from other gov	28,372.52
1260- · FD reimbursement	-1,074.78
1260-F · FEMA-reimbursement	-167.04
2417D · Disability (Short and Long Term Disability)	-133.10
1315 · Due to/From Special Detai (SPECIAL DETAIL A...	2,148.05
2100 · Accrued Payroll (ACCRUED PAYROLL)	4,758.91
1262 · Money/Grants from other gov.	1,230.38
2020 (LIABILITY MASTER ACCOUNT)	
2020EMG · Emergency Management Grant Fund (fun...	-327.39
2020SP · Sign Permits	50.00
2020M · Misc	265.45
2020EL · Elec Permit	2,280.00

2013 Balance Sheet

10:18 AM
02/12/14
Accrual Basis

Town of Kensington Balance Sheet As of December 31, 2013

	Dec 31, 13
2020DW · Driveway Permit	700.00
2020CD · Conservation District1	100.53
2020BP · BP	625.00
2020RF · Recording Fees	11.18
2020ESC · Escrow	960.34
2020 (LIABILITY MASTER ACCOUNT) - Other	-5,123.46
Total 2020 (LIABILITY MASTER ACCOUNT)	-458.35
1260-cc · Money/Grants from Other Gov'ts	-2,280.86
1260-em · Money due from Other Gov'ts	-27,130.70
1260-pd · Money due from Other Govts.	1,050.48
2010 · AccountsPayable	50,631.77
2075 · Due to School District	2,826,599.00
2080 · Due To Other Funds (CONSERVATION/ AMBU...	
2080CF · Conservation Fund	-10,810.52
2080 · Due To Other Funds (CONSERVATION/ AMB...	13,395.72
Total 2080 · Due To Other Funds (CONSERVATION/ A...	2,585.20
2271 · C P Lumber	12.15
2275 · Felch Pit	0.63
2279 · Kuegel Pit	-126.21
2282 · Johnson/Woodwrights	1,262.52
2283 · Hudson Heights	-99.74
2285 (Recreation Revolving Fund)	
2285CS · Concession & Janitor Revenue	9,230.43
2285FF · Field & Facilities/ Rental Fees	6,593.50
2285MF · Maint Fee	-2,935.42
2285SC · Summer Camp/Program	652.47
2285WP · Winter Program	175.00
2285 (Recreation Revolving Fund) - Other	-13,030.90
Total 2285 (Recreation Revolving Fund)	685.08
2415 · Retirement Withheld	-576.85
2417 · Health Ins w/h	-543.78
2440 · Prev Yrs Contracted	-60,286.31
2450 · Deposits Payable	3,240.12
2530 · Unreserved Fund Balance	186,422.90
2901 · Ambulance Fund offset	17,344.61
2902 · Conservation Fund offset	130,446.13
2903 · Police Special Detail offset	20,593.98
Total Other Current Liabilities	3,183,431.93
Total Current Liabilities	3,132,800.15
Total Liabilities	3,132,800.15
Equity	
32000 · Retained Earnings	401,035.56
Net Income	501,798.76
Total Equity	902,834.32
TOTAL LIABILITIES & EQUITY	4,035,634.47

2013 Profit & Loss Report

10:18 AM

02/12/14

Accrual Basis

Town of Kensington

Profit & Loss

January through December 2013

	Jan - Dec 13
Ordinary Income/Expense	
Income	
3321 · GRANTS (Money Received from Grants)	
3321-1 · Fire Department Grant (Fire Dept/ F...	6,879.82
3321-2 · Police Department Grants (Federal a...	9,626.03
3321-3 · Emergency Mgmt Grant (Emergency...	1,381.94
Total 3321 · GRANTS (Money Received from G...	17,887.79
3040 (TAX LIENS REDEEMED)	
3040-1 · Previous Yr	78,205.34
3040-2 · Prev Tax Lien Redemption	45,048.91
3040-3 · Previous Years	44,740.36
Total 3040 (TAX LIENS REDEEMED)	167,994.61
3051 (OVERPAYMENT OF PROPERTY TAX)	11,307.92
3110 (PROPERTY TAXES)	
3110-1 · Prev Yrs Prop Taxes	375,481.46
3110 (PROPERTY TAXES) - Other	6,947,028.72
Total 3110 (PROPERTY TAXES)	7,322,510.18
3185 · TIMBER TAX	2,498.46
3187 · GRAVEL TAX	674.28
3190 · PROPERTY TAX INTEREST	
3190-1 Prev Yrs Interest	16,187.02
3190-2-1 Previous Years	6,365.22
3190-2-2 PrevYrsTaxLienInt&cost	14,031.84
3190-2-3 Previous Years	17,580.71
3190 · PROPERTY TAX INTEREST - Other	5,660.03
Total 3190 · PROPERTY TAX INTEREST	59,824.82
3220 · MOTOR VEHICLE PERMITS	
3220-0 · Mv Overpayment	185.00
3220 · MOTOR VEHICLE PERMITS - Other	391,857.16
Total 3220 · MOTOR VEHICLE PERMITS	392,042.16
3230 · BUILDING PERMITS	
3230-1 · Septic (for septic)	525.00
3230 · BUILDING PERMITS - Other	8,019.50
Total 3230 · BUILDING PERMITS	8,544.50
3290 · LICENSES,PERMITS AND FEES	
3290-1 · Vital Records	330.00
3290-2 · Marriage License	360.00
3290-3 · Titles	928.00
3290-4 · Decals	8,989.00
3290-5 · UCCS	645.00
3290-7 · Planning Board Fees	1,108.20
3290-8 · Zoning Board of Appeals	219.32
3290-9 · Bad Checks Fee	100.00
3290-11 · Dog Licenses	3,199.50
3290-13 · Franchise Fee	33,178.09
3290-14 · Miscellaneous	12.00

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2013 Profit & Loss Report

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Accrual Basis

Town of Kensington Profit & Loss January through December 2013

	Jan - Dec 13
Total 3290 · LICENSES,PERMITS AND FEES	49,069.11
3319 · FEMA	13,729.70
3352 · ROOMS & MEALS	94,268.40
3353 · HIGHWAY BLOCK GRANT	48,471.47
3359 · REV FROM STATE GOVERNMENT	4,537.07
3401 · INCOME FROM DEPARTMENTS	
3401-6 · License to Carry (Pistol Permits chg ...	710.00
3401-7 · Accident Reports	330.00
3401-8 · Witness Fees	30.00
3401-17 · Court Ordered Reimb	235.35
Total 3401 · INCOME FROM DEPARTMENTS	1,305.35
3404 · SOLID WASTE	
3404-RD · Recycling income from Republic	9.58
3404-A · Stickers	8,018.00
3404-B · Recycling	40.00
Total 3404 · SOLID WASTE	8,067.58
3502 · INTEREST ON INVESTMENTS	433.93
3504 · FINES AND PENALTIES	
3504-3 · Restitution	300.00
3504-1 · Animal Violation Tickets	1,675.00
3504-2 · State Registry	20.00
3504 · FINES AND PENALTIES - Other	25.00
Total 3504 · FINES AND PENALTIES	2,020.00
3506 · INSURANCE DIV & REIMBURSEMEN...	24,769.56
3509 · REVENUE/ MISC SOURCES	
3509-2 · Miscellaneous	1,266.57
3509-3 · Ordinances	1,350.00
3509-5 · Photocopies	312.50
Total 3509 · REVENUE/ MISC SOURCES	2,929.07
3999 · PETTY CASH/ MISC.	-20.00
Total Income	8,232,865.96
Gross Profit	8,232,865.96
Expense	
6013GR · GR (Grange Hall Maintenance WA)	1,950.00
6013THS · Town Hall Study	72.45
4419 · Insurance Surplus Reimbursement	4,191.80
6013 · RR	200,000.00
6012FT · FT (Fire Truck lease payment)	60,740.00
4152 · Revaluation of Property (Revaluation of ...	27,168.75
6012RPC · Warrant Article	3,500.00
6010KP · Kensington Place (Kensington Place v...	3,401.50
4130 · EXECUTIVE	
4130AAS · Administrative Asst's Salary	28,082.01
4130D&S · Dues & Subscriptions	1,926.33
4130-LA · Legal Advertisements	260.45
4130-OE · Other Expenses	403.86

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Town of Kensington

Profit & Loss

January through December 2013

	Jan - Dec 13
4130-SE · Selectmen's Expenses	300.00
4130SOC · Social Services	6,948.00
4130-SS · Selectmen's Salary	4,500.00
Total 4130 · EXECUTIVE	42,420.65
4140 · ELECTION/REGISTRATION/VITAL R...	
4140DCS · Deputy Clerk Salary	9,567.50
4140-EE · Election Expenses	1,458.54
4140TCE · Town Clerk's Expenses	977.18
4140TCM · Town Clerk's Meetings	1,340.06
4140TCO · PC & Office Equipment	1,938.09
4140TCS · Town Clerk's Salary	11,875.00
Total 4140 · ELECTION/REGISTRATION/VI...	27,156.37
4150 (FINANCIAL ADMINISTRATION)	
4150-E · Assessing Expenses/ Postage	596.14
4150ACS · Assessing Clerk's Salary	26,423.10
4150AS · Assessing Services	
4150GR · Utilites (for utilities expenses)	1,011.88
4150AS · Assessing Services - Other	16,009.39
Total 4150AS · Assessing Services	17,021.27
4150ASP · Assessing Supplies & Expenses	99.25
4150AUD · Auditing Services	11,900.00
4150D&S · Dues & Subscriptions	45.00
4150SS · Software Support	1,700.00
4150TCE · Tax Collector's Supplies & Exp.	4,103.82
4150TCM · Tax Collector's Meetings	506.00
4150TCS · Tax Collector's Salary	13,000.00
4150TS · Treasurer's Salary	1,200.00
Total 4150 (FINANCIAL ADMINISTRATION)	76,594.58
4153 (LEGAL EXPENSES)	
4153- · Utilities	3,108.55
4153-DB · Bruce Nadeau Bankruptcy	0.00
4153-C · Comcast	30.00
4153-CD · Delisio	510.00
4153-E · Executive	5,676.18
4153-P · Planning/Zoning	100.00
4153PK · PKuegel	1,995.00
Total 4153 (LEGAL EXPENSES)	11,419.73
4155 (PERSONNEL ADMINISTRATION)	
4155D · ST & LT Disability	2,442.65
4155-PT · Payroll Tax	19,791.22
4155-PS · Payroll Service	1,285.00
4155-RS · Retirement System	49,675.20
4155-HI · Health Insurance	133,250.45
Total 4155 (PERSONNEL ADMINISTRATION)	206,444.52
4191 (PLANNING & ZONING)	
4191BSO · Books, Supplies, Other	103.00
4191CRC · Circuit Rider Contract	8,194.98

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4191-H · Hearings	1,678.34
4191-M · Misc	164.92
4191RPC · Rockingham Planning Comm Dues	1,973.00
Total 4191 (PLANNING & ZONING)	12,114.24
4194 (GENERAL GOV. BUILDINGS)	
4194A · All Gov't Buildings (ALL TOWN BU...	24,168.67
4194-W · Wage	3,456.50
4194-T · Trailers	13,861.30
Total 4194 (GENERAL GOV. BUILDINGS)	41,486.47
4195 · CEMETERY	
4195-EM · Equipment Maintenance	402.86
4195-F · Fuel	196.24
4195-SM · Stone Maintenance	4,329.39
4195-W · Wages	7,638.00
Total 4195 · CEMETERY	12,566.49
4196 (INSURANCE)	
4196PLI · Property/Liability Ins	23,207.56
4196-UI · Unemployment Ins	1,101.00
4196-WC · Workmen's Comp Ins	7,404.57
Total 4196 (INSURANCE)	31,713.13
4199 (GENERAL GOV. OPERATIONS)	
4199- · UT	4,104.45
4199-M · Miscellaneous	1,663.48
4199OCS · Office/Comp Equipment/Software	769.93
4199-S · Supplies	1,213.43
4199-U · Utilities	3,939.70
Total 4199 (GENERAL GOV. OPERATIONS)	11,690.99
4210 (POLICE)	
4210-4 · Restitution (CI)	300.00
4210SPT · Part- Time Wages (All Part Time ...	31,071.13
4210-AC · Animal Control	1,615.42
4210-CL · Cruiser Lease	18,020.24
4210-CM · Cruiser Maint.	8,529.88
4210-CO · Call Out/Overtime	17,715.73
4210-E · Equipment	4,714.09
4210-F · Fuel	19,081.21
4210-OE · Operations/Support	14,259.68
4210-P · Prosecutor	15,900.00
4210-S · Salaries	200,065.59
4210-SS · Staff Support	38,462.22
4210-T · Training	1,750.17
4210TLI · Term Life Ins	499.00
4210-U · Uniforms	3,713.94
Total 4210 (POLICE)	375,698.30
4220 (FIRE DEPARTMENT)	
4220ADS · Administrative Support	416.79
4220AS · Amb/Rescue supplies	1,636.28

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Town of Kensington

Profit & Loss

January through December 2013

	Jan - Dec 13
4220AT · Ambulance Training	6,122.46
4220BR · Building Repair	1,230.40
4220E · Electricity	2,237.92
4220ERR · Equip-Repair & Replace	1,283.78
4220F · Fuel/Heat	2,541.60
4220FT · Fire Training	1,478.05
4220M · Miscellaneous	2,886.63
4220NE · New Equipment	3,521.79
4220P · Phones	3,621.76
4220P&R · Pager & Radio-Repair & Replace	5,257.00
4220PLT · Pump/Ladder Testing	220.00
4220S · Salaries	49,999.35
4220S&D · Subscriptions & Dues	1,764.61
4220SCB · SCBA Repair & Replace	1,670.80
4220TEU · Turnout Equip & Uniforms	7,109.02
4220VF · Vehicle Fuel	2,176.35
4220VR · Vehicle Repair	6,628.81
Total 4220 (FIRE DEPARTMENT)	101,803.40
4240 (BUILDING INSPECTION)	
4240-BP · BP (Inspections of Burners)	0.00
4240-S · Supplies	29.00
4240SBI · Building Permits	2,490.39
Total 4240 (BUILDING INSPECTION)	2,519.39
4290 (EMERGENCY MANAGEMENT)	
4290G · Emerg Mgmt Grant Exp	3,762.44
4290-O · Other Expense	869.63
4290-P · Phone	2,158.61
Total 4290 (EMERGENCY MANAGEMENT)	6,790.68
4312 (HIGHWAYS & STREETS)	
4312BTR · Brush & Tree Removal	11,320.00
4312CRR · Culvert Repair/Replacement	875.00
4312DSW · Ditching & Shoulder Work	5,780.00
4312-LR · Loader Rental	11,020.00
4312-M · Misc (Storm Cleanup etc)	821.72
4312-P · Patching	1,790.90
4312-PS · Plowing/Sanding	69,732.50
4312-RM · Roadside Mowing	3,800.00
4312-RS · Road Signs-Repair & Replace	3,370.51
4312-SS · Sand and Salt	18,143.84
4312-U · Electricity	1,671.28
4312-W · Wages	14,000.00
Total 4312 (HIGHWAYS & STREETS)	142,325.75
4316 · STREET LIGHTING	1,641.87
4321 · ADMINISTRATION	1,971.48
4323 (SOLID WASTE COLLECTION)	
4323-RC · Recycling	32,299.92
4323SWC · Solid Waste Collection	57,600.00
Total 4323 (SOLID WASTE COLLECTION)	89,899.92

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Town of Kensington Profit & Loss January through December 2013

	Jan - Dec 13
4324 · SOLID WASTE DISPOSAL	
4324RCD · Recycling Disposal	1,913.37
4324SWD · 4324 Solid Waste Disposal	45,712.58
Total 4324 · SOLID WASTE DISPOSAL	47,625.95
4411 · ADMINISTRATION-HEALTH	150.00
4414 · PEST CONTROL	24,910.00
4442 · WELFARE, DIRECT ASSISTANCE	344.90
4520 (PARKS & RECREATION)	
4520SP · Sawyer Park (Sawyer Park)	30,945.00
4520-GM · General Maintenance	3,000.00
4520-SE · Special Events	4,700.00
Total 4520 (PARKS & RECREATION)	38,645.00
4550 (LIBRARY)	
4550-OE · Operating Expenses	39,409.89
4550-P · Payroll	56,742.31
Total 4550 (LIBRARY)	96,152.20
4611 · CONSERVATION	495.00
4711 (Principal-payment & retirement of long t...	40,000.00
4210-G · POLICE DEPT.	4,272.00
4721 · interest pd on long term loan	28,162.50
4810 · Prop tax refunds, abatements	
4810-1 · Interest on abatements	39.67
4810 · Prop tax refunds, abatements - Other	16,237.69
Total 4810 · Prop tax refunds, abatements	16,277.36
4811 · Motor vehicle reg refunds	742.84
4931 · Payments to Rock. County	325,139.00
4933 · Payments to School Dist	
4933-E · Exeter Region Coop	3,132,591.00
4933-K · Kensington School District	2,496,234.00
Total 4933 · Payments to School Dist	5,628,825.00
66900 · Reconciliation Discrepancies	-17,802.34
9999 · Payroll Clearing Account	-154.67
Total Expense	7,731,067.20
Net Ordinary Income	501,798.76
Net Income	501,798.76

2013 Vendor Payments

	<u>Jan - Dec 13</u>		<u>Jan - Dec 13</u>
125 Fence	700.00	Charles Leblanc-Reimbursement	9.20
2-Way Communications Service, Inc	350.25	Cheeza's Landscaping, LLC	2,400.00
243 Newton LLC	8,400.00	Chicago Micro	609.00
A & B Locksmith Service	2,827.50	Child And Family Services	1,000.00
Accurate Title	333.00	Citizens Bank-Credit Card	6,407.92
Adamson Industries Corp.	99.95	Claire Jennings	240.00
ADT Security Services Inc.	1,176.24	Clarissa Parsons	493.00
Al's Automotive Service Center	5,250.04	Comac Pump & Well LLC	7,295.00
Albert Cote	47.00	Comcast	5,989.51
Ally Financial Inc.	9,467.09	Computer Hut	138.09
Anco Signs and Stamps	14.00	CoreLogic, Inc	6,261.00
Angela Fisher	187.24	CoreLogic, LLC	3,728.00
Animal Control Association of NH	40.00	Creative Touch Designs, Inc.	639.96
Anthony Dow, Jr.	76.00	Crimestar	600.00
ArcSource Inc	69.00	Crystal Rock LLC	248.77
Arjay Ace Hardware	268.15	Dawn M Frost- reimbursement	29.91
Arthur Chapman	151.00	Deidre OByrne	25.50
Arthur F. Wiggin, Jr.	1,950.00	Dell Marketing L.P.	1,720.91
Arthur Wiggin- Reimbursement	155.40	Deluxe for Business	318.47
Avitar Associates Of N E Inc	48,038.26	Denise Gregson- Reimbursement	727.09
B & S Disposal	184,029.92	Dennis Gorski-Reimbursement	385.11
Barker Backhoe, ETC.	2,415.00	Dennis W Smith	4,505.70
Beal's Associates PLLC	100.00	Dolan, Howard	1,032.43
Belisle & Son Timber Log & Hardwood	8,047.50	Donahue, Tucker & Ciandella PLLC	9,625.18
Bell & Flynn Inc	209,046.50	Donald Johnson-Reimbursement	12.00
Ben's Uniforms	1,625.99	Donna Carter-Reimbursement	251.39
Bergeron Protective Clothing	7,791.49	Dorothy C Dibona	26.09
BFI Hooksett	1,913.37	Down To Earth Landscapes	32,745.00
Blood, Linda	19.94	EarthLink Inc	251.45
Blue Ribbon Dry Cleaners Inc	1,419.05	Eastern Propane & Oil	869.63
Body Armor Outlet, LLC	204.96	Emergency Medical Products, Inc	842.61
Boswell, Della	192.77	ERLAC	150.00
Brian G Roze and Irene Greenberg	353.95	Exeter Events & Tents	743.60
Bruce Pacy	42.00	Exeter Region Cooperative School District	3,132,591.00
Buxton Oil Co. Inc.	3,404.04	FairPoint Communications	1,081.74
C P Building Supply Inc	551.89	Fire Tech & Safety Of N E	70.00
Cameron Office Products	385.13	Ford Motor Credit Company	8,553.15
Capital One Bk (USA) NA	3,937.17	Foss Motors	1,703.48
Carlene Wiggin, Reimbursement	1,608.21	Fredrick Chase Jr. and Gloria Chase	325.00

2013 Vendor Payments

Garrison Electrical, Inc.	1,118.30	Knowles Tree Service	4,300.00
George J Foster & Co., Inc.	297.85	Lakes Region Fire Apparatus Inc	783.81
Granite State Minerals	8,823.84	Land & Boundary Consultants, Inc.	445.00
Granite State Rate Services	940.00	Leaf	1,188.00
Grant, Bill	1,710.39	Leanora M LeGrand	35.30
Gravestone Services of New England	4,329.39	LGC Health Trust, LLC	130,638.93
Greg Chlapowski	82.00	LGC Property-Liability Trust LLC	23,207.56
Harold Bragg	75.00	Lillian and Donald Lockhart	379.00
Hartmann Oil & Propane, Co.	0.00	Linda Bennett	927.00
Higgins Office Products	238.06	Lorraine M Hale-reimbursement	57.48
Hillside Landscaping, Inc.	1,950.00	Lowe's Business Account	11.01
IACP	120.00	Lynne Bonitatibus-Reimbursement	512.83
IDS	205.52	MacKensen & Company	298.79
Infinite Imaging	14.00	Mammoth Fire Alarms	1,199.85
Int'l Assoc. of Law Enforcement FII	100.00	Marcia York	195.00
Interstate Emergency Unit	150.00	Maribeth M Dinicola	185.93
Interware Development Company, Inc.	1,800.00	Mark D Belanger Electrician	1,050.00
J G B Electric	510.00	Mark R. Sikorski	780.00
J P Cookie Company	57.50	Martha L Doherty	62.00
James A Simmons Jr.	890.03	Martha M Smith-Blackmore	11.21
James and Barbara Cutting	24.32	Matrix Paving and Excavating	7,838.69
James Farley	3,857.30	McFarland Ford Sales, Inc.	294.79
James Farley- Reimbursement	1,601.39	McGregor Institute of EMS	810.00
James R Rosencrantz	805.71	Michael Nickerson	200.00
Jason Greene- reimbursement	600.00	Michael Sielicki- reimbursement	900.00
Jeffrey Toomey	186.00	Motortown Auto Parts	190.90
Jennah Riffle	300.00	Municipal Pest Management Services Inc	24,910.00
Jeremiah J O'Sullivan-Reimbursement	51.73	N H Municipal Association	100.00
Jodi Lefebvre-Reimbursement	960.28	NESPIN	50.00
John Andrews- Reimbursement	180.00	New England Barricade Co	1,720.51
Joshua Wroblewski-Reimbursement	627.37	New England Emergency Equipment	1,115.00
Juli Noyes- Mileage	442.02	New England Ladder Testing Co. LLC	220.00
Juli Noyes- Reimbursement	18.20	NH Assoc. Of Chiefs of Police Inc	100.00
Kathleen Felch- Reimbursement	633.19	NH Assoc. Of Assessing Officials	20.00
Kenerson Family Trust	168.00	NH Assoc. Of Conservation Commissions	235.00
Kensington Autoworks, LLC	4,754.24	NH Assoc. Of Fire Chiefs Inc.	75.00
Kensington Fire Association	1.00	NH Chiefs of Police Sec. Assoc.	75.00
Kensington Public Library	39,351.89	NH City & Town Clerk Assoc.	100.00
Kensington School District	2,496,234.00	NH Health Officers Assoc.	25.00
Kevin Rosencrantz, Sr.	1,385.25	NH Retirement System	49,675.20

2013 Vendor Payments

NH State Firemen's Association	520.00	Scott-Merriman Inc.	326.40
NH Tax Collectors Association	70.00	Scott Cain-Reimbursement	1,337.69
NHC & TCA/ Seacoast Region	100.00	Scott H MacDougall-reimbursements	70.00
NHCTCA	20.00	Scott McCarthy-reimbursement	45.00
NHMA	1,803.83	Scott Sanders-Reimbursement	1,311.02
NHTCA	50.00	Seabrook Car Wash	204.00
North Conway Grand Hotel	386.00	Seacare Health Services	2,000.00
North of Boston Media Group	1,045.78	Seacoast Business Machines	583.76
Northeast Emergency Apparatus LLC	1,038.14	Seacoast Chief Fire Officers Mutual Aid	994.61
P & W	4,840.00	Seacoast Mental Health Center	1,000.00
Pamela Kehoe-Mileage	458.09	Seacoast Security	977.87
Pamela Kehoe-Reimbursement	147.97	Sexual Assault Support Services	550.00
Party Vision, LLC	1,200.00	Signature Escrow & Title Services LLC	150.00
Paul Bunnell-reimbursement	241.91	SIRCHIE	220.94
Paul Steeves-Reimbursement	110.20	Source4	37.48
People's United Bank	68,162.50	Southeast Land Trust	110.00
Peter Kuegel	69.26	Southeast Regional Refuse Distruct	1,971.48
Physio-Control Inc	898.00	Staples-Commercial Account-PD	83.05
Pinnacle Public Finance	60,740.00	Staples-Commercial Account-Town	1,037.53
Poland Spring Water Co.	10.14	Staples Credit Plan	40.19
Primex	8,505.57	Steven Arthur Jr.- Reimbursement	70.00
Property Protection Monitoring	116.00	Sullivan Tire	1,844.62
Prudential	499.00	Susan C Armstrong	68.50
Psychotherapy Associates, Inc.	430.00	Taser International	648.56
Randall and Diane Wood	15.39	Techprint Inc	1,888.55
Red Jacket Mountain View	534.00	Terrie Lee Steeves	20.00
Registrar Of Deeds	3.00	The Country Press, Inc.	1,344.18
Registry Of Deeds	61.22	Thomas Fairbanks	925.00
Richard D Murphy, Jr.	4,625.00	Thurlow, Dawn M	386.01
Richard Kuong	250.00	Timothy Riel Consulting	1,000.00
Richie McFarland Children's Center	300.00	Toby Hale-reimbursement	339.78
Robert Gustafson-Reimbursement	240.00	Todd Zuzel	108.50
Rockingham Community Action Program, Inc	1,500.00	Toni Capozzi-Gorski-Reimbursement	237.20
Rockingham County Registry of Deeds	142.88	TOP COPY	79.00
Rockingham County Treasurer	325,139.00	Treasurer State Of NH-Turnpikes	26.70
Rockingham Nutrition & Meals On Wheels	598.00	Treasurer, State of New Hampshire-Fuel	19,081.21
Rockingham Planning Commission	13,770.98	Treasurer, State of NH- Notary	150.00
Ryan Ford-Reimbursement	405.58	Treasurer, State Of NH-Fire	1,145.00
Sam's Club	749.89	Treasurer, State Of NH -Vital Rec	328.00
Sawyer Kensington Trust	200.00	Tri-State Striping, Inc.	600.00

2013 Vendor Payments

Tri State Fire Protection LLC	1,464.68
TriTech's Perform Solutions	540.00
TriTech Software Systems	4,272.00
Unitil	11,522.67
Unitil Energy Systems Inc	185.00
Unitil Service Corp.	21.84
Upton & Hatfield, LLP	899.55
USA Tools	273.17
Vachon, Clukay & Co, PC	11,900.00
Verizon Wireless	4,631.33
Victory Fuel, Inc.	344.90
Waste Management of Turnkey Landfill	43,824.03
Wells Fargo Estate Tax Service	35.58
Weston Communications	875.00
William Ryan Hart, Jr.	15,900.00
Williams Scotsman Inc.	5,461.30
	<u><u>3,684,431.15</u></u>

2013 Payroll

<u>Abatelements</u>			<u>Elections</u>	
Lee P. Hearn-Devet	\$ 1,116.00	\$ 10.08	Lisa Perrault	\$ 19.94
Boswell, Della	\$ 68.00	\$ 0.77	Jane Bannister	\$ 19.94
Kenerson Family Trust	\$ 165.00	\$ 3.00	Doug Almon	\$ 19.94
Philip Mattera	\$ 32.12	\$ 0.92	Donovan, Dana	\$ 19.94
Edmond and Leigh Patnaude	\$ 405.61	\$ 11.66	Blood, Linda	\$ 19.94
Helgard M Kirsch	\$ 385.54	\$ 13.24	Joan Whitney	\$ 19.94
	\$ 2,172.27	\$ 39.67	Richard Fyler	\$ 19.94
			Merrill, Peter	\$ 19.94
			Susan Lalime	\$ 19.94
<u>Treasurer- Salary</u>			Joni Reynolds	\$ 19.94
Sara Belise	\$ 1,000.00		Tina Favara	\$ 19.94
Michael A. Schwotzer-Deputy	\$ 200.00		Harold Bragg	\$ 75.00
	\$ 1,200.00		Clarissa Parsons	\$ 87.00
			Boswell, Della	\$ 87.00
<u>Roads</u>			Carlene Wiggan	\$ 43.50
Buxton, David W- Salary	\$ 14,000.00		Felch, Dorothy	\$ 43.50
			Tuttle, Arabella	\$ 43.50
<u>Health Officer</u>			Lauren Curtis	\$ 43.50
Karl Singer-	\$ 150.00			\$ 642.34
<u>Administrative Assistant</u>			<u>Emergency Management</u>	
Bonitatibus, Lynne	\$ 27,098.75		Greene, Jason	\$ 200.00
			Gustafson, Robert	\$ 1,025.00
<u>Assessing Clerk/Bookkeeper</u>				\$ 1,225.00
Kathleen T Felch	\$ 26,162.10		<u>Burner Permits</u>	
			LeBlanc, Charles	\$ 500.00
<u>Concession Stand Workers</u>			<u>Rec Dept Summer</u>	
Fisher, Angela	\$ 230.00		Andreasse, Morgan E	\$ 200.00
Flammini, Brenda	\$ 1,797.00		Finerty, Tucker	\$ 867.00
Steeves, Terrie	\$ 8,158.90		Greenwood, Emily	\$ 1,235.00
	\$ 10,185.90		Hodgman, Samuel	\$ 336.00
<u>Town Payments to</u>			Kilcoyne, Mary	\$ 357.00
Kensington Public Library	\$ 39,409.89		Plourde, Kelsey	\$ 2,399.80
Kensington School District	\$ 2,496,234.00		Spinosa, Renata	\$ 80.00
				\$ 5,474.80

2013 Payroll

		Special Details	Fire Department	
<u>Police Deptment</u>	REG/OT Pay	Paid by Vendors	Andrews, John	\$ 4,394.70
Cain, Scott-Detective	\$ 50,232.00	4,977.50	Andrews, Matthew	\$ 1,542.00
Capozzi-Gorski, Toni-Ann	\$ 38,462.22		Arthur, Steven Jr	\$ 3,623.70
Cody, Edward-Patrol	\$ 2,955.00	13,543.75	Bannister, Paul	\$ 2,428.65
George, Dustin	\$ 5,912.50	787.50	Barrette, Daniel	\$ 4,510.35
Gorski, Dennis-Officer	\$ 16,657.91	910.00	Dolan, Howard	\$ 1,117.95
Hersey, David-Patrol	\$ 1,625.00	1,823.75	Farley, James	\$ 4,356.15
Iannuccillo, Mark C	\$ 2,725.00		Fixler, Elliot	\$ 1,040.85
Noyes, Juli- Mileage ACO	\$ 1,043.70		Heal, Gordon	\$ 616.80
Sanders, Scott-Sergeant	\$ 53,855.76	12,310.00	Holt, Diane	\$ 1,773.30
Sielicki, Michael- Chief	\$ 74,235.00	11,687.50	Kimball, Mark	\$ 4,893.75
Wroblewski, Joshua- Patrol	\$ 38,862.97	7,612.23	Kuegel, Peter	\$ 75.00
Young, Eric Officer	\$ 901.80	13,727.50	LeBlanc, Charles	\$ 6,533.65
	\$ 287,468.86	\$ 67,379.73	MacDougall, Scott	\$ 2,544.30
			McCarthy, Scott	\$ 2,081.70
			McGee, Scott	\$ 2,313.00
<u>Maintenance</u>			Simmons Jr., James	\$ 963.75
Hale, Toby	\$ 6,066.00		Smith, Dennis	\$ 5,204.25
Lorraine M. Hale-lawn/library	\$ 2,526.00		Todd, Jeff	\$ 385.50
	\$ 8,592.00			\$ 50,399.35
<u>Selectmen-Salary</u>				
Russell Perry	\$ 1,500.00		<u>Library</u>	
Scott Lowell	\$ 1,500.00		Donovan, Dana	\$ 825.00
Kevin Rosencrantz Sr.	\$ 1,500.00		Gilbert, Susan	\$ 32,288.70
	\$ 4,500.00		Hunt-Bracket, Jane	\$ 3,638.16
<u>Town Clerk</u>			Myers, Lindsey	\$ 9,570.81
Kehoe, Pamela Town Clerk	\$ 11,875.00		Powers, Christine	\$ 6,474.50
Frost, Dawn Deputy	\$ 9,481.25		Thurlow, Dawn	\$ 418.00
	\$ 21,356.25			\$ 53,215.17

Kimball Farm Bond Schedule

Amount of Loan to be Paid: \$754,195.00 Premium: \$23,768.00 Total Proceeds: \$777,963.00

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment	Calendar Year Total Payment
1	2/15/2009				20,413.06	20,413.06	
	8/15/2009	754,195.00	39,195.00	4.000%	17,665.15	56,860.15	77,273.21
2	2/15/2010				16,881.25	16,881.25	
	8/15/2010	715,000.00	40,000.00	4.000%	16,881.25	56,881.25	73,762.50
3	2/15/2011				16,081.25	16,081.25	
	8/15/2011	675,000.00	40,000.00	5.000%	16,081.25	56,081.25	72,162.50
4	2/15/2012				15,081.25	15,081.25	
	8/15/2012	635,000.00	40,000.00	5.000%	15,081.25	55,081.25	70,162.50
5	2/15/2013				14,081.25	14,081.25	
	8/15/2013	595,000.00	40,000.00	5.250%	14,081.25	54,081.25	68,162.50
6	2/15/2014				13,031.25	13,031.25	
	8/15/2014	555,000.00	40,000.00	5.250%	13,031.25	53,031.25	66,062.50
7	2/15/2015				11,981.25	11,981.25	
	8/15/2015	515,000.00	40,000.00	5.250%	11,981.25	51,981.25	63,962.50
8	2/15/2016				10,931.25	10,931.25	
	8/15/2016	475,000.00	40,000.00	5.250%	10,931.25	50,931.25	61,862.50
9	2/15/2017				9,881.25	9,881.25	
	8/15/2017	435,000.00	40,000.00	5.250%	9,881.25	49,881.25	59,762.50
10	2/15/2018				8,831.25	8,831.25	
	8/15/2018	395,000.00	40,000.00	5.250%	8,831.25	48,831.25	57,662.50
11	2/15/2019				7,781.25	7,781.25	
	8/15/2019	355,000.00	40,000.00	5.000%	7,781.25	47,781.25	55,562.50
12	2/15/2020				6,781.25	6,781.25	
	8/15/2020	315,000.00	35,000.00	4.125%	6,781.25	41,781.25	48,562.50
13	2/15/2021				6,059.38	6,059.38	
	8/15/2021	280,000.00	35,000.00	4.125%	6,059.38	41,059.38	47,118.76
14	2/15/2022				5,337.50	5,337.50	
	8/15/2022	245,000.00	35,000.00	4.250%	5,337.50	40,337.50	45,675.00
15	2/15/2023				4,593.75	4,593.75	
	8/15/2023	210,000.00	35,000.00	4.250%	4,593.75	39,593.75	44,187.50
16	2/15/2024				3,850.00	3,850.00	
	8/15/2024	175,000.00	35,000.00	4.250%	3,850.00	38,850.00	42,700.00
17	2/15/2025				3,106.25	3,106.25	
	8/15/2025	140,000.00	35,000.00	4.375%	3,106.25	38,106.25	41,212.50
18	2/15/2026				2,340.63	2,340.63	
	8/15/2026	105,000.00	35,000.00	4.375%	2,340.63	37,340.63	39,681.26
19	2/15/2027				1,575.00	1,575.00	
	8/15/2027	70,000.00	35,000.00	4.500%	1,575.00	36,575.00	38,150.00
20	2/15/2028				787.50	787.50	
	8/15/2028	35,000.00	35,000.00	4.500%	787.50	35,787.50	36,575.00
			754,195.00		356,065.73	1,110,260.73	1,110,260.73

2013 Social Service Appropriations

Services
Provided
in 2013

Social Service Appropriations for 2013*

*Included in Executive Budget as a line item

Seacoast Mental Health Center

	2010- request	\$1,000
	2011- request	\$1,000
	2012- request	\$1,000
	2013- request	\$1,000
2013	48 residents served	554 hrs. of service

Rockingham Nutrition & Meals on Wheels Program

	2010- request	\$515
	2011- request	\$515
	2012- request	\$520
	2013- request	\$598
2013	14 residents served	1,797 meals

Child and Family Services

	2010- request	\$1,000
	2011- request	\$1,000
	2012- request	\$1,000
	2013- request	\$1,000
2013	6 individuals served and	83 hrs. of service.

Rockingham Community Action

	2010- request	\$1,227
	2011- request	\$1,227
	2012 request	\$1,327
	2013- request	\$1,500

SeaCare Health Services (formerly Seacoast Health Net)

	2010-request	\$2,000
	2011- request	\$2,000
	2012- request	\$2,000
	2013- request	\$2,000
2013	17 residents received care this	past year

Richie McFarland Children's Center

	2010- request	\$1,200
	2011- request	\$1,200
	2012- request	\$600
	2013- request	\$300
2013	1 family served last year.	

Sexual Assault Support Services

	2010-request	\$550
	2011- request	\$550
	2012- request	\$550
	2013- request	\$550
	Crisis services, 24 hr. hotline and	educational programs

2013 Rec. Revolver All Accounts

RECREATION REVOLVER Profit & Loss January through December 2013

	Jan - Dec 13
Income	
3503	
3503-1 · Field Rentals	17,325.00
3503-2 · User Fees	2,050.00
3503-4 · Concession Stand	20,218.36
3503-5 · Light usage fees for fields	4,550.00
Total 3503	44,143.36
3508	
3508-2 · Donations	
3508-2F · Field Donations	8,000.00
3508-2W · 3508-2W-Fireworks	396.00
Total 3508-2 · Donations	8,396.00
3508-3 · Events	4,880.00
Total 3508	13,276.00
3509	
3509-1 · Programs	
35091AP · Athletic Programs	345.00
35091SC · Summer Camp	10,550.00
35091SK · Ski Trip	3,450.00
Total 3509-1 · Programs	14,345.00
3509-SB · Co-ed Softball	6,621.00
Total 3509	20,966.00
3509-E · Events for park	227.00
3901 · Interest	1.92
Total Income	78,614.28
Expense	
4521	
4521-E · Electricity	6,667.69
4521-P · Phone	396.38
Total 4521	7,064.07
4522	
4522-G · General Maintenance	1,526.87
4522-T · Turf Care	9,096.00
Total 4522	10,622.87
4523	832.11
4524	
4524-EF · Field Equipment	120.00
Total 4524	120.00

2013 Rec. Revolver All Accounts Cont.

RECREATION REVOLVER Profit & Loss January through December 2013

	Jan - Dec 13
4525	
4525-H · Health	225.00
Total 4525	225.00
4526	
4526- J · Janitorial Payroll	3,469.90
4526-C · Concession Stand	8,663.62
4526-CG · Cost of Goods	
4526CG2 · Supplies	214.27
4526-CG · Cost of Goods - Other	24.85
Total 4526-CG · Cost of Goods	239.12
4526-CP · Propane/ Concession Stand	859.02
4526-CS · Salaries/Concession Stand	6,716.00
Total 4526	19,947.66
4589	
4589-EV · Events	1,723.38
4589-EX · Summer Camp Expense	860.00
4589-fw · Fireworks Expense	4,000.00
4589-SB · Adult Softball Expense	6,026.47
4589SCB · Summer Camp Buses	1,460.00
4589SCP · Summer Camp Payroll	5,274.80
4589SCR · Summer Camp Refunds	500.00
4589SCS · Summer Camp Supplies	672.43
4589SKI · Ski Trip	3,450.00
Total 4589	23,967.08
4155 · PAYROLL TAXES	
4155-m · Medicare	97.39
4155-MJ · Janitorial Med	50.31
4155-sc · summer camp ss	327.04
4155-sj · Janitorial SS	215.14
4155-sm · summer camp med	76.48
4155-ss · Social Security	416.40
Total 4155 · PAYROLL TAXES	1,182.76
4810 · refund account	90.00
Total Expense	64,051.55
Net Income	14,562.73

2013 Concession Stand Report

RECREATION REVOLVER

January through December 2013

	Jan - Dec 13
Income	
3503	
3503-4 · Concession Stand	20,218.36
Total 3503	<u>20,218.36</u>
Total Income	20,218.36
Expense	
4526	
4526-C · Concession Stand	8,663.62
4526-CG · Cost of Goods	
4526CG2 · Supplies	214.27
4526-CG · Cost of Goods - Other	24.85
Total 4526-CG · Cost of Goods	<u>239.12</u>
4526-CP · Propane/ Concession Stand	859.02
4526-CS · Salaries/Concession Stand	6,716.00
Total 4526	<u>16,477.76</u>
4155 · PAYROLL TAXES	
4155-m · Medicare	97.39
4155-ss · Social Security	416.40
Total 4155 · PAYROLL TAXES	<u>513.79</u>
Total Expense	<u>16,991.55</u>
Net Income	<u><u>3,226.81</u></u>



2013 Park & Concession Stand Report

4:32 PM

02/05/14

Accrual Basis

Town of Kensington Rec Account

Profit & Loss

January through December 2013

	Jan - Dec 13
Income	
3503 (Permits for Sawyer Park)	
3503-1 Field Rentals (Field Rentals)	17,325.00
3503-2 User Fees (User Fees)	3,050.00
3503-4 Concession Stand (Concession Stand)	20,218.36
3503-5 · Field Usage Lights	4,550.00
Total 3503 (Permits for Sawyer Park)	45,143.36
3508 (Contributions and Donations)	
3508-2 · Donations	8,000.00
Total 3508 (Contributions and Donations)	8,000.00
Total Income	53,143.36
Gross Profit	53,143.36
Expense	
4521 (Utilities)	
4521E · Electricity	6,667.69
4521P · Phones	396.38
Total 4521 (Utilities)	7,064.07
4522 (Park Maintenance)	
4522G General maintenance (General maintenance)	1,526.87
4522T-Turf Care (Turf Care)	9,096.00
Total 4522 (Park Maintenance)	10,622.87
4523-Supplies (Supplies)	832.11
4524 (Equipment)	
4524EF · Equipment Fields	120.00
Total 4524 (Equipment)	120.00
4525 (Licenses)	
4525H · Health	225.00
Total 4525 (Licenses)	225.00
4526 (Park Expenses)	
4526CG (Cost of Goods)	
4526CG2 Supplies	214.27
4526CG (Cost of Goods) - Other	24.85
Total 4526CG (Cost of Goods)	239.12
4526CP Propane	1,037.71
4526CS Salaries/payroll	6,716.00
4526C · Concession Stand expenses	8,484.93
4526J · Janitor payroll	3,469.90
Total 4526 (Park Expenses)	19,947.66
4155M · Payroll Medicare	97.39
4155MJ · Janitorial Medicare	50.31
4155SJ · Janitorial SS	215.14
4155SS · Social Security	416.40
4810 · Refunds	90.00
Total Expense	39,680.95
Net Income	13,462.41

2013 Adult Softball Report

RECREATION REVOLVER

January through December 2013

	<u>Jan - Dec 13</u>
Income	
3509	
3509-SB · Co-ed Softball	<u>6,621.00</u>
Total 3509	<u>6,621.00</u>
Total Income	6,621.00
Expense	
4589	
4589-SB · Adult Softball Expense	<u>6,026.47</u>
Total 4589	<u>6,026.47</u>
Total Expense	<u>6,026.47</u>
Net Income	<u><u>594.53</u></u>



2013 Fireworks Report

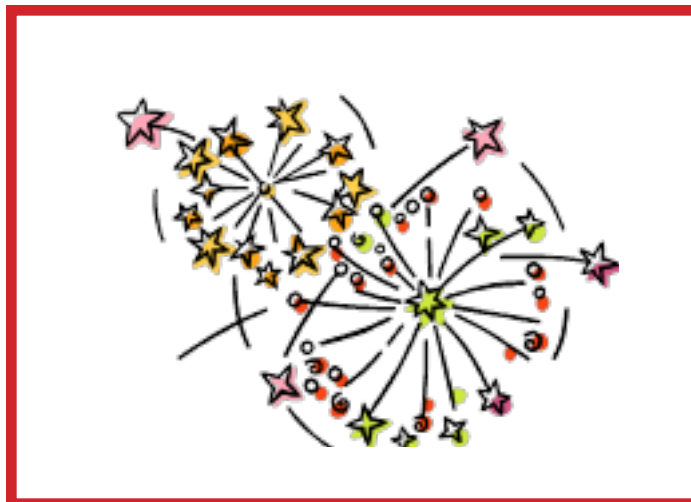
4:28 PM

02/05/14

Accrual Basis

Town of Kensington Rec Account Profit & Loss January through December 2013

	Jan - Dec 13
Income	
3508 (Contributions and Donations)	
3508-2W · Fireworks	623.00
Total 3508 (Contributions and Donations)	623.00
Total Income	623.00
Gross Profit	623.00
Expense	
4589 (Programs)	
4589FW · Fireworks Expenses	4,000.00
Total 4589 (Programs)	4,000.00
Total Expense	4,000.00
Net Income	-3,377.00



2013 Rec. Committee Events Report

4:30 PM

02/05/14

Accrual Basis

Town of Kensington Rec Account Rec Events Profit & Loss January through December 2013

	Jan - Dec 13
Income	
3508 (Contributions and Donations)	
3508-3 Events (Events)	3,880.00
Total 3508 (Contributions and Donations)	3,880.00
Total Income	3,880.00
Gross Profit	3,880.00
Expense	
4589 (Programs)	
4589EV - Events	1,723.38
Total 4589 (Programs)	1,723.38
Total Expense	1,723.38
Net Income	2,156.62



2013 Ski Committee Report

4:29 PM

02/05/14

Accrual Basis

Town of Kensington Rec Account

Profit & Loss

January through December 2013

	Jan - Dec 13
Income	
3509 (Misc. Income)	
3509-1 · Programs	
3509-1SK Ski Trips (Ski Trip)	3,450.00
Total 3509-1 · Programs	3,450.00
Total 3509 (Misc. Income)	3,450.00
Total Income	3,450.00
Gross Profit	3,450.00
Expense	
4589 (Programs)	
4589SKI · Ski trips	3,450.00
Total 4589 (Programs)	3,450.00
Total Expense	3,450.00
Net Income	0.00



2013 Summer Camp Report

RECREATION REVOLVER

January through December 2013

	Jan - Dec 13
Income	
3509	
3509-1 · Programs	
35091SC · Summer Camp	10,550.00
Total 3509-1 · Programs	10,550.00
Total 3509	10,550.00
Total Income	10,550.00
Expense	
4589	
4589-EX · Summer Camp Expense	860.00
4589SCB · Summer Camp Buses	1,460.00
4589SCP · Summer Camp Payroll	5,274.80
4589SCR · Summer Camp Refunds	500.00
4589SCS · Summer Camp Suppli...	672.43
Total 4589	8,767.23
4155 · PAYROLL TAXES	
4155-sc · summer camp ss	327.04
4155-sm · summer camp med	76.48
Total 4155 · PAYROLL TAXES	403.52
Total Expense	9,170.75
Net Income	1,379.25



2013 Rec. Revolver Vendor Payments

1:09 PM
02/11/14
Accrual Basis

RECREATION REVOLVER Expenses by Vendor Summary January through December 2013

	<u>Jan - Dec 13</u>		<u>Jan - Dec 13</u>
Atlantic Trucking	1,140.00	Michael Whitehouse	280.00
Atlas PyroVision	4,000.00	Noreen Hall	40.00
Dave's Septic Service	119.00	Paul Bunnell- Reimbursement	384.27
Dave Macek	934.50	Paul Steeves- Reimbursement	27.49
Dave Macek- Reimbursement	1,171.97	Pizza Academy	350.00
Exeter Bowling	760.00	Purely Organic	6,950.00
FairPoint Communication	363.62	romeo's Pizza	203.00
First Student, INC	1,460.00	Sam's Club Charge	8,874.80
Hartmann Oil & Propane Co.	1,037.71	Sandy Breton	120.00
Heather Ritter- Reimbursement	241.44	Sara Belisle	250.00
Hillside Landscaping	2,195.80	State of NH- Crimal Records	100.00
Jason Greene-refund	250.00	Steve Sadur	1,240.00
JGB Electric	129.00	Terrie Steeves	21.97
Jodi Lefebvre	646.97	Tony Rahn	260.00
John LoConte	360.00	Treasurer, State of NH- Health Lic	225.00
Keith Palmer-Reimbursement	120.00	Tri State Fire Protection	232.80
Kelsey Plourde-reimbursement	672.43	U Line	214.27
Kris Furtney	1,660.00	Unitil	6,475.02
Kyaa	50.00	TOTAL	<u><u>17,312.44</u></u>

2013 Rec. Revolver Cumulative Totals

Rec Revolver Accounts

2010	\$	453.85
2011	\$	4,910.06
2012	\$	4,312.03
2013	\$	12,809.33
		\$ 22,485.27

Summer Camp

2010	\$	(122.60)
2011	\$	3,760.25
2012	\$	1,469.87
2013	\$	1,379.25
		\$ 6,486.77

Adult Softball

2010	\$	450.04
2011	\$	3,267.05
2012	\$	1,664.87
2013	\$	594.53
		\$ 5,976.49

Rec Event

2010	\$	1,096.26
2011	\$	(892.36)
2012	\$	1,770.96
2013	\$	3,383.62
		\$ 5,358.48

Ski Camp

2010		0
2011		0
2012		0
2013		0

Fireworks

2011	\$	950.00
2012		-950
2013		-3604
		\$ (3,604.00)

\$ 14,562.73 2013 totals

2013 Ambulance Fund Report

3:39 PM

01/28/14

Accrual Basis

AMBULANCE Profit & Loss January through December 2013

	Jan - Dec 13
Income	
3422-C · COMSTAR INCOME	17,326.78
Total Income	17,326.78
Expense	
4220 · PAYMENTS TO COMSTAR	823.87
4221 · Payments	1,010.94
Total Expense	1,834.81
Net Income	15,491.97



2013 Ambulance Monthly Report

	Month Ended	January	February	March	April	May	June	July	August	September	October	November	December
	Beginning Balance	\$ 14,021.27	\$ 12,684.22	\$ 13,345.81	\$ 8,510.35	\$ 6,164.20	\$ 8,633.14	\$ 8,072.00	\$ 7,823.79	\$ 8,544.83	\$ 7,679.63	\$ 5,728.28	\$ 9,222.40
	Gross commitments	\$ 4,469.78	\$ 2,362.13	\$ 795.09	\$ 567.40	\$ 3,438.23	\$ 1,121.41	\$ 3,147.46	\$ 1,670.25	\$ 503.21	\$ 2,362.44	\$ 3,904.44	\$ 1,170.96
	Contractual Allowances	\$ 2,128.29	\$ 389.32	\$ 257.69	\$ (127.16)	\$ 857.91	\$ 542.19	\$ 825.32	\$ (388.04)	\$ 504.34	\$ 1,018.28	\$ (34.20)	\$ 0.03
	Net commitments	\$ 2,341.49	\$ 1,972.81	\$ 537.40	\$ 694.56	\$ 2,580.32	\$ 579.22	\$ 2,322.14	\$ 2,055.29	\$ (1.13)	\$ 1,344.16	\$ 3,938.64	\$ 1,170.93
	Payments Rec by Constar	\$ 1,700.47	\$ 986.24	\$ 658.48	\$ 1,140.05	\$ 111.38	\$ 674.30	\$ 649.36	\$ 1,343.25	\$ 544.47	\$ 419.43	\$ 444.52	\$ 920.43
	Payments Rec by Kensington	\$ 1,978.07	\$ 324.98	\$ 430.58	\$ 48.79	\$	\$ 466.06	\$ 1,914.99	\$	\$ 319.60			
	Retraction				\$ 276.19								
	Net PMT Applied	\$ 3,678.54	\$ 1,311.22	\$ 1,089.06	\$ 912.65	\$ 111.38	\$ 1,140.36	\$ 2,564.35	\$ 1,343.25	\$ 864.07	\$ 419.43	\$ 444.52	\$ 920.43
	FFR-No fee payment												
	Previous PMT												
	Write Offs			\$ 4,283.80	2128.06						2876.08		2480.51
	Ending Balance	\$ 12,684.22	\$ 13,345.81	\$ 8,510.35	\$ 6,164.20	\$ 8,633.14	\$ 8,072.00	\$ 7,823.79	\$ 8,544.83	\$ 7,679.63	\$ 5,728.28	\$ 9,222.40	\$ 6,992.39
	Moved to PDIP	\$ 21,708.33											
	Deposits	\$ 322.38	\$ 175.99	\$ 722.36	\$ 633.48	\$ 107.65	\$ 25.00	\$ 360.83	\$ 524.54	\$ 1,343.25	\$ 319.60	\$ 419.43	\$ 304.03
		\$ 785.65	\$ 80.60	\$ 162.50	\$ 25.00	\$ 48.79	\$ 86.38	\$ 307.97	\$ 355.27		\$ 544.47	\$ 616.40	\$ 444.52
		\$ 758.37	\$ 25.00	\$ 76.38	\$	\$ 25.00	\$ 353.04	\$ 25.00	\$ 567.40			\$	\$ 606.40
		\$ 426.64	\$ 161.20	\$ 25.00		\$ 419.43	\$ 321.26	\$ 441.06	\$ 81.96				
		\$ 328.01	\$ 539.08	\$ 430.58	\$	\$ 419.43		\$ 366.38	\$ 180.00				
		\$	\$ 93.70					\$	\$ 360.00				
			\$ 548.52										
			\$ 76.38										
			\$ 630.49										
			\$ 324.98										
	total	\$ 2,621.05	\$ 2,655.94	\$ 1,416.82	\$ 658.48	\$ 1,020.30	\$ 785.68	\$ 1,501.24	\$ 2,069.17	\$ 1,343.25	\$ 864.07	\$ 1,035.63	\$ 1,354.95
	payments to Constar	\$ 129.93	\$ 183.93	\$ 66.56	\$	\$ 54.45	\$ 46.63	\$ 5.57	\$ 185.24	\$ 67.16	\$	\$ 64.17	\$ 22.23
	Payments to Exeter Hospital	\$ 67.64	\$ 136.38	\$ 136.38			\$ 136.38		\$ 329.59	\$ 68.19	\$ 68.19	\$	\$ 1,010.94
	total income	\$ 2,423.48	\$ 2,335.63	\$ 1,214.88	\$ 658.48	\$ 965.85	\$ 603.67	\$ 1,495.67	\$ 1,554.34	\$ 1,207.90	\$ 795.88	\$ 971.66	\$ 15,491.97
													\$ 64,297.01
							\$	\$ 9,697.66					

2013 Police Special Detail Report



4:24 PM
01/28/14
Accrual Basis

Special Detail Profit & Loss January through December 2013 Jan - Dec 13

Income	
3421 · 3421 Deposits from SD	98,958.43
3901 · Interest Account	30.76
Total Income	98,989.19
Expense	
4216 · 4216 Special Detail Expenses	
4216-P	
4216-NH · 4216-NHRS	-6,094.33
4216-P · 4216-PSS	-36.89
4216-PM · 4216-PMED	-10.66
4216-P - Other	-70,112.92
Total 4216-P	-76,254.80
4216 · 4216 Special Detail Expenses - Other	-14,258.50
Total 4216 · 4216 Special Detail Expenses	-90,513.30
Total Expense	90,513.30
Net Income	8,475.89

2013 Police Special Detail Monthly Report

Month ended	January	February	March	April	May	June	July	August	September	October	November	December	total end year	
Beginning Balance														
p/r	\$ 1,077.17	\$ 3,026.65	\$ 5,091.38	\$ 3,969.38	\$ 6,021.29	\$ 3,819.90	\$ 6,123.69	\$ 1,355.55	\$ 804.19	\$ 1,440.92	\$ 3,301.88	\$ 355.08		
p/r	\$ 2,059.68	\$ 3,946.97	\$ 736.19	\$ 4,822.12	\$ 4,296.33	\$ 3,759.04	\$ 3,736.08	\$ 2,860.18	\$ 1,966.56	\$ 3,162.11	\$ 782.55	\$ 1,104.29		
NHRS		\$ 274.06	\$ 567.08	\$ 411.97		\$ 684.78	\$ 659.60	\$ 748.87	\$ 601.52	\$ 141.05	\$ 666.34	\$ 387.41		
cruisers			\$	\$ 809.97		\$ 4,800.00						\$ 141.68		
cruisers						\$ 8,570.50						\$ 541.29		
cruisers						\$ 888.00								
cruisers/														
total expenses	\$ 3,136.85	\$ 7,247.68	\$ 6,394.65	\$ 10,013.44	\$ 10,317.62	\$ 22,522.22	\$ 10,519.37	\$ 4,964.60	\$ 3,372.27	\$ 4,744.08	\$ 4,750.77	\$ 2,529.75	\$ 90,513.30	
Ending Balance														
Deposits	\$ 1,388.75	\$ 440.00	\$ 771.39	\$ 257.13	\$ 440.00	\$ 440.00	\$ 1,086.25	\$ 440.00	\$ 660.00	\$ 2,805.00	\$ 200.00	\$ 385.00		
	\$ 2,392.50	\$ 440.00	\$ 1,870.00	\$ 440.00	\$ 7,975.00	\$ 275.00	\$ 660.00	\$ 247.50	\$ 1,567.50	\$ 385.00	\$ 220.00	\$ 1,265.00		
	\$ 825.00	\$ 473.75	\$ 220.00	\$ 4,187.50	\$ 880.00	\$ 257.13	\$ 921.25	\$ 385.00	\$ 440.00	\$ 220.00	\$ 1,567.50	\$ 275.00		
	\$ 440.00	\$ 330.00	\$ 962.50	\$ 257.13	\$ 2,323.75	\$ 1,127.50	\$ 2,736.25	\$ 220.00	\$ 357.50	\$ 220.00	\$ 742.50	\$ 440.00		
	\$ 220.00	\$ 440.00	\$ 550.00	\$ 220.00	\$ 257.13	\$ 1,966.25	\$ 563.75	\$ 220.00	\$ 257.13	\$ 797.50	\$ 1,045.00	\$ 220.00		
	\$ 357.50		\$ 2,257.50	\$ 2,780.00	\$ 1,086.25	\$ 2,640.00	\$ 563.75	\$ 302.50				\$ 220.00		
	\$ 514.26		\$ 275.00	\$ 880.00	\$ 1,980.00	\$ 1,787.50	\$	\$ 10,477.50				\$ 5,403.75		
	\$ 1,938.75		\$ 1,141.25	\$ 220.00	\$ 330.00	\$ 2,040.00								
	\$ 220.00		\$ 1,760.00			\$ 440.00								
	\$ 257.13					\$ 1,003.75								
						\$ 3,465.00								
total income	\$ 8,553.89	\$ 2,123.75	\$ 9,807.64	\$ 9,241.76	\$ 15,272.13	\$ 15,442.13	\$ 6,531.25	\$ 12,292.50	\$ 3,282.13	\$ 4,427.50	\$ 3,775.00	\$ 8,208.75	\$ 98,958.43	
Balance	\$ 5,417.04	\$ (5,123.93)	\$ 3,412.99	\$ (771.68)	\$ 4,954.51	\$ (7,080.09)	\$ (3,988.12)	\$ 7,327.90	\$ (90.14)	\$ (316.58)	\$ (975.77)	\$ 5,679.00	\$ 8,445.13	
Jan Beg Balance Neg.														
												\$ 30.76	interest	
												\$	\$ 8,475.89	2013 income
												\$	\$ 20,634.41	pdip
												\$	\$ 29,110.30	
												\$	\$ (5,647.08)	to record activity
												\$	\$ 23,463.22	total

2013 MS-9 Trustee of the Trust Funds Report

MS-9

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$169,019.35

Please insert the total of ALL funds here

Town/City Of: Kensington

For Year Ended: 2013

CONTACT PERSON: Jim Webber

PHONE: 603-778-1549

EMAIL: sagesinbloom@gmail.com

CERTIFICATE

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.

Carlton Rezende

Carlton Rezende

Anh Smith

Anh Smith

James Webber

James Webber

Print and sign in Ink

Signed by the Trustees of Trust Funds

on this date January 16, 2014

REMINDERS FOR TRUSTEES

- 1. SIGNATURES** - Print and sign on lines provided above.
- 2. INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).
- 3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- 4. WEBSITE** - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division. www.doj.nh.gov/charitable
- 5. FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- 6. CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- 7. WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

FOR DRA USE ONLY

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487, Concord, NH 03302-0487
(603) 230-5090

MS-9
Rev. 12/11

2013 MS-9 Trustee of the Trust Funds Report

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2013

TRUST FUNDS					PRINCIPAL					INCOME			TOTAL	MARKET VALUE		
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery																
Perpetual Care																
1912	COPEHACKWICZ	Cemetery Minc	Common TF	1.22	500.68	0.00	-5.02	0.00	495.66	4.84	15.51	0.00	20.35	516.01	36.61	552.62
1912	JOHN F. GILL	Cemetery Minc	Common TF	0.55	110.39	0.00	-2.28	0.00	108.11	118.74	7.05	0.00	125.79	233.90	16.59	250.49
1916	MARY S. BLAKE	Cemetery Minc	Common TF	0.55	110.39	0.00	-2.28	0.00	108.11	118.74	7.05	0.00	125.79	233.90	16.59	250.49
1918	LIZUE OSGOOD	Cemetery Minc	Common TF	0.49	100.34	0.00	-2.03	0.00	98.31	103.52	6.26	0.00	109.78	208.09	14.76	222.85
1922	JAMES P. BARTLETT	Cemetery Minc	Common TF	0.49	100.34	0.00	-2.03	0.00	98.31	103.52	6.26	0.00	109.78	208.09	14.76	222.85
1923	GEORGE M. GOVE	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1925	ELLEN F. BINGHAM	Cemetery Minc	Common TF	0.55	110.39	0.00	-2.28	0.00	108.11	118.74	7.05	0.00	125.79	233.90	16.59	250.49
1928	CLARA A. RHODES	Cemetery Minc	Common TF	0.61	110.44	0.00	-2.50	0.00	107.94	141.79	7.73	0.00	149.52	257.46	18.27	275.73
1929	WILLIAM H. EATON	Cemetery Minc	Common TF	1.21	200.85	0.00	-4.97	0.00	195.88	299.35	15.32	0.00	314.67	510.55	36.22	546.77
1974	ROY S. BROWN, SR.	Cemetery Minc	Common TF	3.77	702.70	0.00	-15.54	0.00	687.16	861.51	47.97	0.00	909.48	1,596.64	113.27	1,709.91
1931	SUSAN L. WEBSTER	Cemetery Minc	Common TF	1.50	251.06	0.00	-6.18	0.00	244.88	370.20	19.06	0.00	389.26	634.14	44.99	679.13
1932	ROBERT T. BROWN	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1935	FRANK L. WADLEIGH	Cemetery Minc	Common TF	0.49	100.34	0.00	-2.02	0.00	98.32	103.51	6.26	0.00	109.77	208.09	14.76	222.85
1937	SARAH A. GREEN	Cemetery Minc	Common TF	0.49	100.34	0.00	-2.02	0.00	98.32	103.51	6.26	0.00	109.77	208.09	14.76	222.85
1938	OLIVER CLIFFORD	Cemetery Minc	Common TF	0.55	100.38	0.00	-2.25	0.00	98.13	126.54	6.96	0.00	133.50	231.63	16.43	248.06
1940	CLARA E. KIMBALL	Cemetery Minc	Common TF	1.79	301.28	0.00	-7.37	0.00	293.91	441.34	22.79	0.00	464.13	758.04	53.78	811.82
1942	MARY JANE SMITH	Cemetery Minc	Common TF	1.21	200.85	0.00	-4.97	0.00	195.88	299.33	15.32	0.00	314.65	510.53	36.22	546.75
1944	JOHN S. WADLEIGH	Cemetery Minc	Common TF	2.31	401.66	0.00	-9.54	0.00	392.12	588.39	29.45	0.00	587.84	979.96	69.52	1,049.48
1945	MARY EVANS DEROCHEMONT	Cemetery Minc	Common TF	0.88	150.63	0.00	-3.62	0.00	147.01	213.55	11.17	0.00	224.72	371.73	26.37	398.10
1947	BENJAMIN LOVERING	Cemetery Minc	Common TF	0.55	100.38	0.00	-2.25	0.00	98.13	126.51	6.95	0.00	133.46	231.59	16.43	248.02
1948	FRANK POOR	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1952	ARTHUR T. YORK	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1952	CHARLES E. FISH	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1953	CHARLES N. ROBBE	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1957	FANNIE EVANS	Cemetery Minc	Common TF	0.49	100.34	0.00	-2.02	0.00	98.32	103.49	6.26	0.00	109.75	208.07	14.76	222.83
1957	FRANK C. CARR	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1959	STEWART E. ROWE	Cemetery Minc	Common TF	1.79	301.28	0.00	-7.37	0.00	293.91	441.34	22.79	0.00	464.13	758.04	53.78	811.82
1959	JOSEPH BODWELL	Cemetery Minc	Common TF	1.21	200.85	0.00	-4.97	0.00	195.88	299.33	15.32	0.00	314.65	510.53	36.22	546.75
1959	MOSES EVANS	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1959	JOHN T. BLAKE - MARY E. WARNER	Cemetery Minc	Common TF	6.28	1,004.49	0.00	-25.87	0.00	978.62	1,599.87	79.90	0.00	1,679.77	2,658.39	188.60	2,846.99
1962	WILLIAM O. TILTON - GEORGE B. SHAW	Cemetery Minc	Common TF	1.47	251.05	0.00	-6.06	0.00	244.99	358.79	18.72	0.00	377.51	622.50	44.16	666.66
1962	JOHN W. YORK	Cemetery Minc	Common TF	2.12	351.52	0.00	-8.74	0.00	342.78	528.47	26.99	0.00	555.46	898.24	63.72	961.96
1965	STUART E. BLODGETT	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1966	ELMER N. WADE	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1969	HAROLD B. GREENWOOD	Cemetery Minc	Common TF	4.34	1,003.10	0.00	-17.90	0.00	985.20	799.44	55.28	0.00	854.72	1,839.92	130.53	1,970.45

2013 MS-9 Trustee of the Trust Funds Report

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2013

TRUST FUNDS					PRINCIPAL				INCOME				TOTAL	MARKET VALUE		
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery																
Perpetual Care																
1970	RUTH P. BALLUM	Cemetery Minc	Common TF	1.15	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1970	JEREMIAH HILLIARD	Cemetery Minc	Common TF	1.12	200.79	0.00	-4.63	0.00	196.16	264.77	14.28	0.00	279.05	475.21	33.71	508.92
1972	CHASE-TOWLE	Cemetery Minc	Common TF	1.79	301.29	0.00	-7.37	0.00	293.92	441.50	22.78	0.00	464.28	758.20	53.79	811.99
1974	LEONARD L. LAMPREY	Cemetery Minc	Common TF	1.47	251.05	0.00	-6.05	0.00	245.00	358.65	18.71	0.00	377.36	622.36	44.15	666.51
1974	ERROL & PRISCILLA A. PERRY	Cemetery Minc	Common TF	1.21	200.85	0.00	-4.97	0.00	195.88	299.33	15.32	0.00	314.65	510.53	36.22	546.75
1986	LAURIS GOVE	Cemetery Minc	Common TF	6.50	2,204.65	0.00	-26.79	0.00	2,177.86	491.74	82.70	0.00	574.44	2,752.30	195.26	2,947.56
1988	ARTHUR MOORE	Cemetery Minc	Common TF	0.95	250.68	0.00	-3.91	0.00	246.77	143.35	12.11	0.00	155.46	402.23	28.54	430.77
1989	CHARLES WILLIAMS	Cemetery Minc	Common TF	2.65	701.89	0.00	-10.93	0.00	690.96	398.28	33.75	0.00	432.03	1,122.99	79.67	1,202.66
1990	CHARLES & HELEN EASTMAN	Cemetery Minc	Common TF	1.18	300.84	0.00	-4.87	0.00	295.97	189.16	15.02	0.00	204.18	500.15	35.48	535.63
1991	ALDEN TUTTLE FAMILY	Cemetery Minc	Common TF	1.16	300.83	0.00	-4.80	0.00	296.03	182.04	14.82	0.00	196.86	492.89	34.97	527.86
1992	STANLEY UNDERHILL	Cemetery Minc	Common TF	0.77	200.55	0.00	-3.19	0.00	197.36	120.33	9.83	0.00	130.16	327.52	23.24	350.76
1992	FRANK & JOYCE BRONK	Cemetery Minc	Common TF	1.15	300.82	0.00	-4.75	0.00	296.07	176.58	14.65	0.00	191.23	487.30	34.57	521.87
1993	NATHAN HERRICK	Cemetery Minc	Common TF	0.36	100.25	0.00	-1.47	0.00	98.78	48.18	4.54	0.00	52.72	151.50	10.75	162.25
1994	FRED & LOUISE WINING	Cemetery Minc	Common TF	0.73	200.53	0.00	-3.03	0.00	197.50	103.92	9.34	0.00	113.26	310.76	22.05	332.81
1997	JOHN W. & JESSIE E. YORK	Cemetery Minc	Common TF	0.71	200.50	0.00	-2.93	0.00	197.57	93.87	9.03	0.00	102.90	300.47	21.32	321.79
1997	STEPHEN & ROLAND SAWYER	Cemetery Minc	Common TF	3.56	1,002.54	0.00	-14.68	0.00	987.86	475.26	45.30	0.00	520.56	1,508.42	107.01	1,615.43
1997	DONALD & JOAN GROVER	Cemetery Minc	Common TF	0.63	200.45	0.00	-2.57	0.00	197.88	59.33	7.98	0.00	67.31	265.19	18.81	284.00
1998	GEORGE & THERESE GARNEAU	Cemetery Minc	Common TF	0.71	200.50	0.00	-2.91	0.00	197.59	92.13	8.98	0.00	101.11	298.70	21.19	319.89
1998	T. ELLIOTT & VICTORIA T. YOUNG	Cemetery Minc	Common TF	0.89	200.50	0.00	-2.85	0.00	197.65	86.96	8.83	0.00	95.79	293.44	20.82	314.26
1998	ROBERT B. & K. LINDA AMUNDSEN	Cemetery Minc	Common TF	1.90	701.37	0.00	-7.85	0.00	693.52	89.19	24.25	0.00	113.44	806.96	57.25	864.21
2000	ROBERT S. & BARBARA S. KUEGEL	Cemetery Minc	Common TF	0.64	200.45	0.00	-2.63	0.00	197.82	64.32	8.11	0.00	72.43	270.25	19.17	289.42
2000	BRIGGS FAMILY	Cemetery Minc	Common TF	0.85	300.61	0.00	-3.48	0.00	297.13	50.14	10.76	0.00	60.90	358.03	25.40	383.43
2001	PATRICK LABBE FAMILY	Cemetery Minc	Common TF	1.98	701.42	0.00	-8.19	0.00	693.23	122.28	25.26	0.00	147.54	840.77	59.65	900.42
2001	JOSEPH & JOSEPHINE GAGNE	Cemetery Minc	Common TF	0.28	100.20	0.00	-1.15	0.00	99.05	15.58	3.53	0.00	19.11	118.16	8.38	126.54
2002	BURT & DOT YORK	Cemetery Minc	Common TF	0.69	250.50	0.00	-2.86	0.00	247.64	37.55	8.86	0.00	46.41	294.05	20.86	314.91
2004	BELLA S. MURPHY	Cemetery Minc	Common TF	0.72	250.52	0.00	-2.97	0.00	247.55	49.29	9.21	0.00	58.50	306.05	21.71	327.76
2004	HERMAN & KAREN MCGEE	Cemetery Minc	Common TF	1.44	501.02	0.00	-5.93	0.00	495.09	96.49	18.35	0.00	114.84	609.93	43.27	653.20
2004	GEORGE W. & HELEN L. ROBINSON	Cemetery Minc	Common TF	1.41	501.00	0.00	-5.82	0.00	495.18	84.00	17.94	0.00	101.94	597.12	42.36	639.48
2007	ARTHUR F. & BEATRICE C. WIGGIN	Cemetery Minc	Common TF	1.29	500.92	0.00	-5.33	0.00	495.59	35.53	16.44	0.00	51.97	547.56	38.85	586.41
2008	ROBERT L. & JOAN C. BERRY	Cemetery Minc	Common TF	0.63	250.45	0.00	-2.60	0.00	247.85	11.79	8.04	0.00	19.83	267.68	18.99	286.67
2010	DWIR DEARBORN	Cemetery Minc	Common TF	1.88	751.35	0.00	-7.74	0.00	743.61	28.89	23.93	0.00	52.82	796.43	56.50	852.93
2011	ELMER & SHIRLEY DUNN	Cemetery Minc	Common TF	5.02	2,003.59	0.00	-20.68	0.00	1,982.91	78.49	63.86	0.00	142.35	2,125.26	150.77	2,276.03

2013 MS-9 Trustee of the Trust Funds Report

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2013

TRUST FUNDS				PRINCIPAL					INCOME			TOTAL	MARKET VALUE			
Date Cre- ated	Nams of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery																
Perpetual Care																
2011	DAVID & BARBARA BAILEY	Cemetery Minc	Common TF	0.63	250.45	0.00	-2.58	0.00	247.87	9.80	7.98	0.00	17.78	265.65	18.85	284.50
2011	ROBERT A. & LORRAINE P. O'KEEFE	Cemetery Minc	Common TF	2.51	1,001.78	0.00	-10.35	0.00	991.43	39.24	31.96	0.00	71.20	1,062.63	75.39	1,138.02
2011	GERT E. & LESLIE B. FRANK	Cemetery Minc	Common TF	1.25	500.89	0.00	-5.17	0.00	495.72	19.64	15.95	0.00	35.59	531.31	37.69	569.00
Total Perpetual Care					25,261.12	0.00	-412.25	0.00	24,848.87	16,241.37	1,273.12	0.00	17,514.49	42,363.36	3,005.38	45,368.74
Perpetual Care & For the Good of the Cemetery																
1944	MARCIA D. TILTON*	Cemetery Minc	Common TF	14.26	1,004.38	0.00	-25.29	0.00	979.09	1,542.40	78.11	0.00	1,620.51	2,599.60	184.43	2,794.03
1971	EDITH M. KEOUGH*	Cemetery Minc	Common TF	7.16	502.21	0.00	-12.70	0.00	489.51	776.76	39.23	0.00	815.99	1,305.50	92.62	1,398.12
1971	HORACE P. BLODGETT*	Cemetery Minc	Common TF	4.16	301.29	0.00	-7.37	0.00	293.92	441.50	22.78	0.00	464.28	758.20	53.79	811.99
1972	RACHEL S. SMITH*	Cemetery Minc	Common TF	2.67	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1972	YVONNE CHARLTON*	Cemetery Minc	Common TF	1.14	100.34	0.00	-2.02	0.00	98.32	103.51	6.26	0.00	109.77	208.09	14.76	222.85
1972	LEONARD B. MILLER*	Cemetery Minc	Common TF	4.19	301.29	0.00	-7.42	0.00	293.87	446.00	22.93	0.00	468.93	762.80	54.12	816.92
1972	CHRISTINE SCHWEIZER*	Cemetery Minc	Common TF	3.42	251.05	0.00	-6.06	0.00	244.99	358.79	18.72	0.00	377.51	622.50	44.16	666.66
1974	MCKENNA FAMILY Y*	Cemetery Minc	Common TF	2.67	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1974	DONALD WILLOUGHBY*	Cemetery Minc	Common TF	2.67	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1975	MOBBS FAMILY Y*	Cemetery Minc	Common TF	2.67	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1975	KIMBALL-STEVENS*	Cemetery Minc	Common TF	2.67	200.82	0.00	-4.74	0.00	196.08	276.31	14.64	0.00	290.95	487.03	34.55	521.58
1975	JOHN & ETHEL GOURLEY*	Cemetery Minc	Common TF	7.24	502.22	0.00	-12.85	0.00	489.37	790.72	39.66	0.00	830.38	1,319.75	93.63	1,413.38
1979	HOWARD W. COPE*	Cemetery Minc	Common TF	3.47	251.06	0.00	-6.16	0.00	244.90	368.35	19.00	0.00	387.35	632.25	44.85	677.10
1982	PETER M. ATWOOD*	Cemetery Minc	Common TF	3.85	301.19	0.00	-6.83	0.00	294.36	386.78	21.12	0.00	407.90	702.26	49.82	752.08
1982	MARION SCOTT FELCH*	Cemetery Minc	Common TF	6.38	501.96	0.00	-11.32	0.00	490.64	636.98	34.93	0.00	671.91	1,162.55	82.48	1,245.03
2007	JOHN W. ARTHUR T., & JOHN W. & JESIE E. York*	Cemetery Minc	Common TF	31.37	5,009.64	0.00	-55.65	0.00	4,953.99	591.79	171.81	0.00	763.60	5,717.59	405.63	6,123.22
Total Perpetual Care & For the Good of the Cemetery					10,030.73	0.00	-177.37	0.00	9,853.36	7,825.13	547.75	0.00	8,372.88	18,226.24	1,293.04	19,519.28
Total Cemetery					35,291.85	0.00	-589.62	0.00	34,702.23	24,066.50	1,820.87	0.00	25,887.37	60,589.60	4,298.42	64,888.02
General Trusts																
1998	Highfield Farm Trust	Maintenance	Common TF	100.00	10,286.67	0.00	-112.25	0.00	10,174.42	1,013.77	346.62	0.00	1,360.39	11,534.81	818.33	12,353.14
Total General Trusts					10,286.67	0.00	-112.25	0.00	10,174.42	1,013.77	346.62	0.00	1,360.39	11,534.81	818.33	12,353.14
Kensington School District																
1992	Educational Trust	Grants	Common TF	30.43	8,057.55	0.00	-84.29	0.00	7,973.26	428.63	260.30	0.00	688.93	8,662.19	614.53	9,276.72
2007	John W. & Jessie E. York Scholarship Trust	Scholarships	Common TF	69.57	16,501.80	2,155.38	-192.72	0.00	18,464.46	760.94	577.66	0.00	1,338.60	19,803.06	1,404.96	21,208.02
Total Kensington School District					24,559.35	2,155.38	-277.01	0.00	26,437.72	1,189.57	837.96	0.00	2,027.53	28,465.25	2,019.49	30,484.74
GRAND TOTAL: TRUST FUNDS					70,137.87	2,155.38	-978.88	0.00	71,314.37	26,269.84	3,005.45	0.00	29,275.29	100,589.66	7,136.24	107,725.90

2013 MS-9 Trustee of the Trust Funds Report

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2013

CAPITAL RESERVE FUNDS				PRINCIPAL				INCOME			TOTAL	MARKET VALUE					
Date Cre- ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value	
Capital Reserve Funds																	
1987	Highway Equipment	Equip Purchases	Common CRF	51.10	12,254.66	0.00	-840.24	0.00	11,414.42	22,959.96	593.99	0.00	23,553.95	34,968.37	286.40	35,254.77	
1987	Land & Buildings	Acquisition	Common CRF	13.11	6,001.21	0.00	-215.57	0.00	5,785.64	3,033.28	152.37	0.00	3,185.65	8,971.29	73.48	9,044.77	
1986	Roads	Maintenance	Common CRF	6.05	1,811.75	0.00	-99.50	0.00	1,712.25	2,358.68	70.34	0.00	2,429.02	4,141.27	33.92	4,175.19	
1985	Fire Dept. Equip	Purchases	Common CRF	29.51	19,881.79	0.00	-485.28	0.00	19,096.51	756.42	343.05	0.00	1,099.47	20,195.98	165.41	20,361.39	
1987	Police Cruiser	Purchases	Common CRF	0.22	101.10	0.00	-3.64	0.00	97.46	51.45	2.59	0.00	54.04	151.50	1.24	152.74	
1993	Revaluation	Future Need	Common CRF	0.00	1.01	0.00	-0.04	0.00	0.97	0.31	0.00	0.00	0.31	1.28	0.01	1.29	
Total Capital Reserve Funds						39,751.52	0.00	-1,644.27	0.00	38,107.25	29,160.10	1,162.34	0.00	30,322.44	68,429.69	560.46	68,990.15
GRAND TOTAL: CAPITAL RESERVE FUNDS						39,751.52	0.00	-1,644.27	0.00	38,107.25	29,160.10	1,162.34	0.00	30,322.44	68,429.69	560.46	68,990.15
GRAND TOTAL: KENSINGTON																	
					109,889.39	2,155.38	-2,623.15	0.00	109,421.62	55,429.94	4,167.79	0.00	59,597.73	169,019.35	7,686.70	176,716.05	



MS-10

REPORT OF COMMON TRUST FUND AND CAPITAL RESERVE FUND INVESTMENTS

Town/City Of: Kensington For Year Ended: 2013

CONTACT PERSON: Jim Webber


PHONE: 603-778-1549


EMAIL: sagesinbloom@gmail.com

CERTIFICATE

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.


Carlton Bezendes


Ann Smith


James B. Webber

Print and sign in Ink

Signed by the Trustees of Trust Funds

on this date JANUARY 16, 2014

REMINDERS FOR TRUSTEES

- 1. SIGNATURES** - Print and sign on lines provided above.
- 2. INVESTMENT POLICY** - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).
- 3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE** - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust funds involved, however, please be advised the fees can be taken from income only and not from principal.
- 4. WEBSITE** - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division. www.doj.nh.gov/charitable
- 5. FAIR VALUE** - Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- 6. CAPITAL RESERVE FUND** - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- 7. WHEN and WHERE TO FILE** - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If the trustees hold funds for the school, the school business administrator will also need a copy for the school's financial report.

FOR DRA USE ONLY

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487, Concord, NH 03302-0487
(603) 230-5090

MS-10
Rev. 12/11

2013 MS-10 Trustee of the Trust Funds

MS-10

REPORT OF THE COMMON TRUST FUNDS INVESTMENTS OF THE TOWN OF KENSINGTON FOR THE CALENDAR YEAR ENDING 12/31/2013

Description of Investment (See Attached)	PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
NATC Common CRF - Capital Reserve Funds												
** Total NATC Common CRF	39,751.52	0.00	-1,644.27	0.00	38,107.25	29,160.10	1,162.34	0.00	30,322.44	68,429.69	560.46	68,990.15
NATC Common TF - Perpetual Care - Perpetual Care & For the Good of the Cemetery - General Trusts - Kensington School District												
** Total NATC Common TF	70,137.87	2,155.38	-978.88	0.00	71,314.37	26,269.84	3,005.45	0.00	29,275.29	100,589.66	7,136.24	107,725.90

GRAND TOTAL	109,889.39	2,155.38	-2,623.15	0.00	109,421.62	55,429.94	4,167.79	0.00	59,597.73	169,019.35	7,696.70	176,716.05
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Fees and Expenses, if any, paid for Professional Brokerage Assistance (RSA 31:38-a, IV):

1. Name of Investment Advisor: Mackensen & Company, Inc., 6 Merrill Drive, Hampton, NH 03842 603-926-1775
2. All assets held at National Advisors Trust Company. See attached 12/31/2013 statements.
3. Investment management fees for Trust Funds in the amount of \$603.42 were paid from Trust Funds income.
4. Investment management fees for Capital Reserve Funds in the amount of \$396.58 were paid by the Town per RSA 31:24.

2013 Tax Rate Calculation

2013 TAX RATE COMPUTATION

Gross Town Appropriations	1,912,194	
Less: Total Revenues and Credits	646,588	
Shared Revenues	0	
Add: Overlay	38,221	
War Service Credits	41,800	
Net Town Appropriation		1,345,627
Special Adjustment		0
TOWN TAX ASSESSMENT		1,345,627
Local School	2,589,582	
Regional School	3,513,340	
Less: Adequate Education Grant	(498,186)	
State Education Tax	(698,722)	
SCHOOL TAX ASSESSMENT		4,906,014
State Education (no utilities)		
Equalized Valuation x \$: 2.435	286,949,476	698,722
Divided by Local Assessed Valuation (no utilities)	287,503,860	
Due to County	325,139	
Less: Shared Revenue	0	
COUNTY TAX ASSESSMENT		325,139
Total Property Taxes Assessed		7,275,502
Less: War Service Credits		(\$41,800)
TOTAL PROPERTY TAX COMMITMENT		\$7,233,702

PROOF OF 2013 TAX RATE COMPUTATION

	<u>Valuation</u>	<u>Tax Rate</u>	<u>Assessment</u>
State Edu. Tax	287,503,860	2.43	698,722
All Other Taxes	297,326,778	22.12	6,576,780
Totals	584,830,638	24.55	7,275,502

TAX RATE CALCULATION

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Town	4.53	2.96	2.61	3.12	3.59
County	1.09	0.9	0.95	0.95	0.92
Local School	16.5	13.98	13.1	12.6	12.15
State Education	2.43	2.24	2.21	2.2	2.21
Tax Rate Per Thousand	24.55	20.08	18.87	18.87	18.87

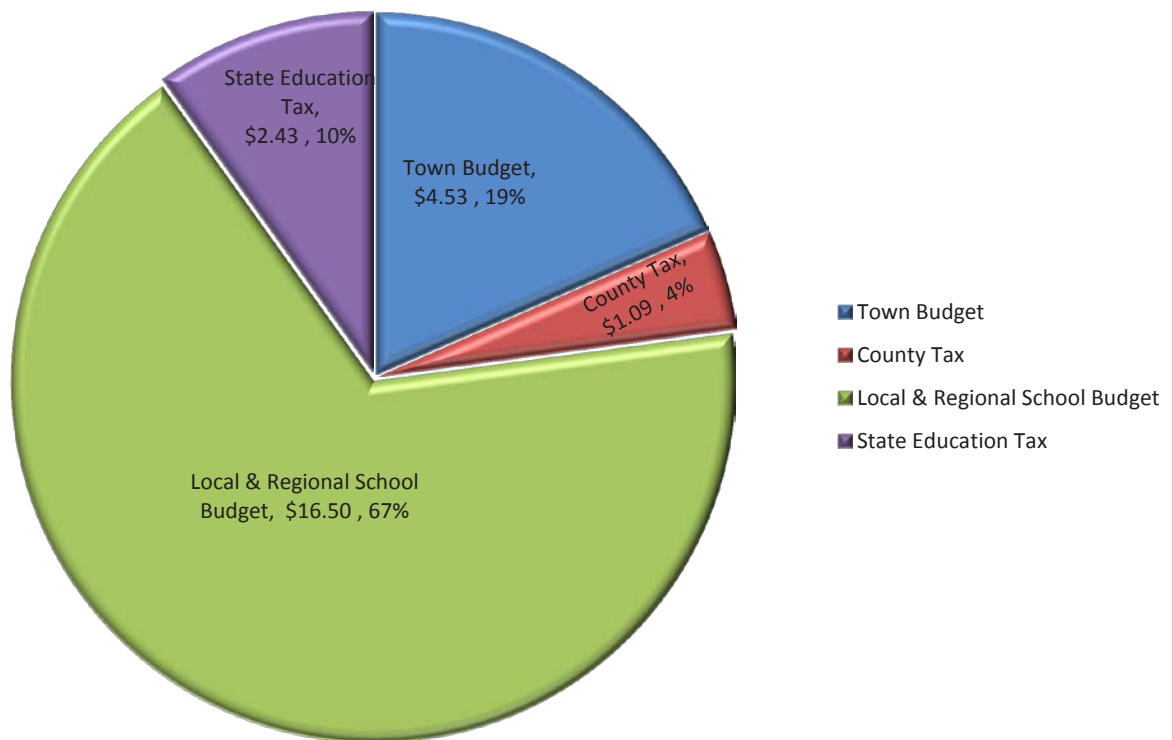
CURRENT USE REPORT

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Number of Property Owners	125	121	121	120	121
Number of Parcels in Current Use	184	178	177	187	176
Total Number of Acres in Current Use	4,073.46	4,062.88	4,062.77	4,080.58	3,615.99
Current Use Value	\$710,280	\$835,003	\$773,988	\$772,076	\$690,579

SUMMARY OF INVENTORY

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Land	\$150,661,182	\$149,548,803	\$149,569,643	\$149,701,680	\$150,136,244
Buildings	\$167,107,700	\$188,477,500	\$187,213,000	\$185,834,500	\$184,662,700
Public Utilities	\$9,822,918	\$11,411,256	\$11,414,820	\$11,269,149	\$11,269,169
Total Value Before Exemptions	\$327,591,800	\$349,437,559	\$348,197,463	\$346,805,329	\$346,068,113
Less: Exemptions	\$3,888,700	\$3,665,000	\$3,025,000	\$3,560,000	\$2,785,000
Value on which tax rate is computed	\$323,703,100	\$345,772,559	\$345,172,463	\$343,245,329	\$343,283,113

2013 Breakdown of Your Tax Dollars



2013 Tax Collector Report

TAX COLLECTOR'S REPORT
CARLENE WIGGIN
Summary of Tax Accounts
Fiscal Year Ended December 31, 2013

	DR.	Levies of
	<u>2013</u>	<u>2012</u>
Uncollected Taxes – Beg. Fiscal Year Property Taxes		375,491.93
This Year's New Credits	(\$11,307.92)	
Taxes Committed this Year		
Property Taxes	7,236,099.00	
Timber Tax	2,498.46	
Excavation/Gravel Taxes	674.28	
Overpayments		
Credits Refunded	11,307.92	
Interest Collected on Delinquent Taxes		
All taxes	5,660.03	16,187.02
TOTAL DEBITS	\$7,244,931.77	\$391,678.95

	CR.	
	<u>2013</u>	<u>2012</u>
Remitted to Treasurer		
Property Taxes	6,947,028.72	213,181.53
Timber Yield Taxes	2,498.46	
Excavation Taxes	674.28	
Interest & Penalties	5,660.03	16,187.02
Converted to Liens (Principal only)		162,299.93
Abatements Granted		
Property Taxes	2,004.00	10.47
Uncollected Taxes End of Year		
Property Taxes	287,066.28	
TOTAL CREDITS	\$7,244,931.77	\$391,678.95

2013 Summary of Tax Lien Accounts

Summary of Tax Lien Accounts Fiscal Year Ended December 31, 2012

	DR.	Levies of	
	<u>2012</u>	<u>2011</u>	<u>2010+</u>
Unredeemed Liens Beginning of The Fiscal Year		79,023.69	44,740.36
Liens Executed	172,382.81		
Interest/Costs Collected	6,365.22	14,031.84	17,580.71
TOTAL DEBITS	\$178,748.03	\$93,055.53	\$62,321.07
	CR.		
Remittance to Treasurer			
Redemptions	78,205.34	45,048.91	44,740.36
Interest/Costs	6,365.22	14,031.84	17,580.71
Abatements of Unredeemed Liens	18.50		
Unredeemed Liens End of Year	94,158.97	33,974.78	
TOTAL CREDITS	\$178,748.03	\$93,055.53	\$62,321.07

2013 Town Clerk's Report

Town Clerk's Report 2013

Pamela Kehoe, Town Clerk

Year Ending December 31, 2013

Automobile Registrations	\$ 391,857.16
Decals	8,989.00
Titles	928.00
513 Dog Licenses & 3 Groups	3199.50
Animal Violation Tickets	1,675.00
Marriage Licenses and Copies of Vital Records	360.00
UCC Filings	645.00
Bad Check Fees	100.00
Voter Checklists	0.00
Copies	0.00
Petty Cash	100.00
Motor Vehicle Overpayment	197.00
Wet Land Permits	0.00
Pole Licenses	0.00

<u>Total Receipts</u>	<u>\$408,280.66</u>
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<u>Total to Treasurer</u>	<u>\$408,280.66</u>
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Respectfully submitted,
Pamela Kehoe, Town Clerk

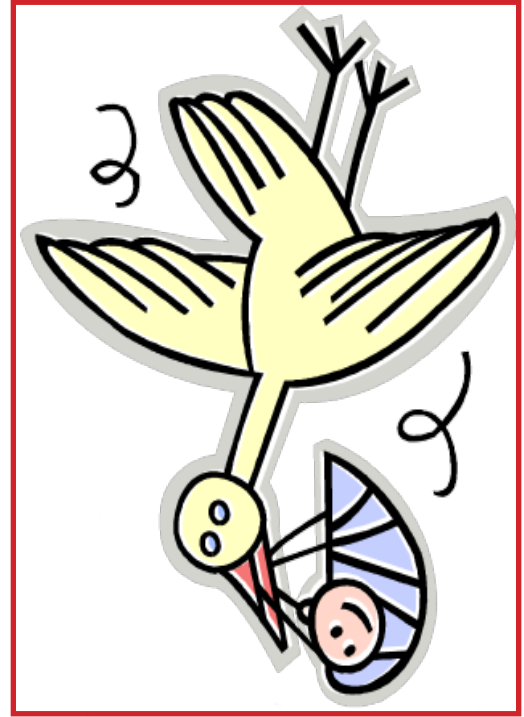
DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT
01/01/2013-12/31/2013

--KENSINGTON--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
MIGNONE, CARLISLE HEATHER	02/20/2013	EXETER, NH	MIGNONE, JASON	MIGNONE, TENNILLE
MACBRIDE, LEO JAMES	02/28/2013	CONCORD, NH	MACBRIDE, BENJAMIN	MACBRIDE, HANNAH
PERKINS, BYRON MARSHALL	06/05/2013	EXETER, NH	PERKINS, RANDY	PERKINS, ERIN
PRENETA, RYAN JOSEPH	08/07/2013	EXETER, NH	PRENETA, JOSHUA	PRENETA, COURTNEY
FLORENCE, KENDALL ROSE	09/26/2013	EXETER, NH	FLORENCE, MICHAEL	FLORENCE, TAYLOR

Total number of records 5



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

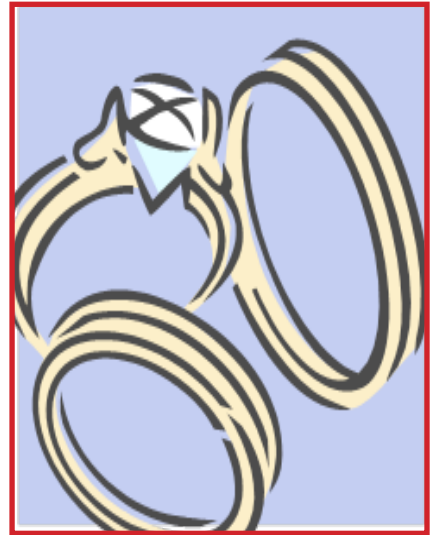
RESIDENT MARRIAGE REPORT

01/01/2013 - 12/31/2013

-- KENSINGTON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MOOD, ROBERT G KENSINGTON, NH	HYDE, ANN M KENSINGTON, NH	WOLFEBORO	WOLFEBORO	07/04/2013
BALUKONIS, JOHN E KENSINGTON, NH	DIAS, KENDRA J KENSINGTON, NH	KENSINGTON	SEABROOK	09/14/2013
NORDIN, TANYA M KENSINGTON, NH	DEBOISBRIAND, TIMOTHY KENSINGTON, NH	EXETER	KENSINGTON	10/04/2013
JENNINGS, THOMPSON C KENSINGTON, NH	FORSYTH, THOMAS M KENSINGTON, NH	KENSINGTON	KENSINGTON	10/26/2013
NOBLE, JAMES KENSINGTON, NH	MORRILL, DENISE M KENSINGTON, NH	KENSINGTON	SEABROOK	11/22/2013
BANDOIAN, RANDALL KENSINGTON, NH	KENTROS, JENNA KENSINGTON, NH	KENSINGTON	JACKSON	12/14/2013
SCHENA, AMANDA L KENSINGTON, NH	CAMPANO, CASEY T EAST KINGSTON, NH	STRATHAM	PORTSMOUTH	12/31/2013

Total number of records 7



02/11/2014



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2013 - 12/31/2013

--KENSINGTON, NH --

Page 1 of 1

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
WADLEIGH, ROBERT	02/02/2013	KENSINGTON	WADLEIGH, ARTHUR	RONZANO, FLORA	Y
WILLIAMS, GEORGE	02/19/2013	BRENTWOOD	WILLIAMS, GEORGE	NEWHALL, SALLY	Y
LIZOTTE, SHEILA	03/26/2013	KENSINGTON	QUINN, JAMES	BRADY, MARY	N
LENANE, PETER	08/22/2013	SALEM	LENANE, EDWARD	EUSTICK, VERONICA	N
BUCHANAN, FRANCIS	08/26/2013	EXETER	BUCHANAN, JOHN	LIVERMORE, DORA	N
PRESCOTT, RICHARD	10/24/2013	EXETER	PRESCOTT, GEORGE	HILLIARD, MARY	Y
ROSENCRANTZ, RUTH	12/30/2013	KENSINGTON	MILLER, LEONARD	LACONIS, EVA	N

Total number of records 7





2013 Police Department Report

Kensington Police Department

Kensington, NH



Chief of Police

TEL: (603) 772-2929

FAX: (603) 778-4949

**95 Amesbury Road
Kensington, NH 03833**

In 2013 the Kensington Police Department continues to work out of a trailer that has no running water or bathroom facilities for the employees. This year to address this situation the Board of selectmen established a Building Committee to review the long term needs of the Town.

The Committee agreed it was time to build a modern facility that would house the Police Department, Emergency Management and Town Offices. The committee worked for several months to come up with a design that would reflect the character of Kensington. During this process the Town obtained permission from federal and state officials to build on Town owned land, which is directly off the parking lot where the trailer currently sits.

To assist the Town in the process we have received support from the Lewis family who has funded all of the engineering and designing of the building. The Lewis' have also offered \$300,000 toward the overall cost of the building. I personally want to extend my thanks to the Lewis family.

I also want to commend the Board of Selectmen for their leadership on this issue. They have spent countless hours examining and listening to individuals that want to contribute in a proactive way by coming up with the best solution for the Town of Kensington not only for the short term, but for the future of Kensington as well.

I would like to commend each and every employee of the police department for their commitment and patience in dealing with the conditions they have been working in for the last several years.

I know it has been and is now hard to work on a daily basis in a facility that is not properly suited to perform our duties in. With no bathroom or running water it makes everyday a struggle, but I have not heard one complaint from any of you and for that I truly commend each of you.

To better serve the community we have continued to write and apply for grants and have been somewhat successful. In 2013 we received grants from the Department of Highway Safety for Extra Speed and DWI Patrols. In 2013, we received approximately \$20,000 worth of grants and equipment.

This year we have had several burglaries in town and in several of the surrounding communities as well. Luckily we have also made several arrests of those responsible for these burglaries. These individuals are currently incarcerated awaiting trial.

2013 Police Department Report



I can't express enough how important it is to protect your property and to make sure things are secure even when you are home and remember to secure your vehicles prior to going to bed. If you have alarms, activate them when you leave.

If you don't have a home alarm, please take the time to look at some type of security system to assist in monitoring your property. Prescription drug abuse, heroin, meth, crack use and addiction is on an increase here in New Hampshire and these types of addictions fuel the burglary and theft problems that we are experiencing.

Respectfully Submitted:

Chief Michael J. Sielicki
Kensington Police Department



2013 Police Department Statistics

			2009	2010	2011	2012	2013
Calls For Service			3471	2648	3248	3557	3759
911 Hangup			14	13	13	18	18
ACO			94	95	101	116	80
Alarms			59	61	67	83	120
Alcohol - Minors			5	13	8	3	0
Alcohol - Open Container			2	4	9	2	2
Arrests			71	79	75	75	79
Assist Other Agency			166	179	171	185	130
House/Business Checks			213	73	316	521	773
Burglaries			7	13	9	10	11
Civil Issues			15	22	18	22	24
Criminal Mischief			7	1	12	11	24
Criminal Threatening			1	3	2	4	4
Criminal Trespass			1	3	5	8	7
Death Investigations			1	0	1	0	0
Disobeying A Police Officer			1	1	6	2	2
Disturbances			5	4	3	13	19
Disabled M/V			34	29	190	37	35
Domestics			27	16	12	16	13
DWI			12	9	15	13	18
Driving After Suspension			5	12	18	20	18
Drug Arrests			17	10	27	39	24
Harassment			6	12	9	5	4
Incident Reports			123	135	126	141	123
Juvenile Issues			0	0	5	2	8
Medical Aid/KFD			75	68	102	61	66
Missing Persons			3	3	4	5	0
M/V Accidents			50	39	43	39	40
M/V Summonses			353	325	325	352	230
M/V Warnings			1063	668	908	1295	1063
MTV Complaints			13	20	14	25	19
OHRV Incidents			0	2	2	4	3
Paperwork Service			112	44	63	37	55
Protective Custody			5	6	1	0	5
Public Assists			20	25	53	64	43
Resisting Arrest			1	2	2	6	7
Road Hazards			45	44	65	62	25
Sexual Assaults			0	2	2	0	3
Simple Assaults			11	8	7	6	4
Suspicious Activity			22	29	20	34	38
Suspicious Persons			10	14	13	13	14
Suspicious Vehicles			18	29	24	49	66
Theft			12	22	14	17	10
VIN Verifications			14	16	19	30	17
Welfare Checks			9	13	17	8	27

2013 Fire Department Report

2013 Fire Department Annual Report Kensington Fire & Rescue

The year of 2013 was a year of change, with the arrival of Engine2, it became the front apparatus for all calls in town other than forest fires. The new technology that was built into this truck makes it easier and safer for our firefighters to use. It is equipped with an on board generator which powers the Jaws of Life that are attached to 100 foot reels so both tools can be used at once. It has a light tower that provides light over a large working area, which makes it safer to work at night. It carries 1750 gallons of water, which combined with the other trucks gives us approximately 4600 gallons, before any Mutual-aid gets on scene. Engine 1 has been moved to a backup unit and continues to serve and supplement our firefighting capabilities.

We applied and received a grant from Emergency Management Performance Program, which is part of NH Homeland Security. Thru this grant we received 12 new pagers at no cost to the town, value \$4840.00

Throughout the year we continued to purchase 3 more NFPA compliant sets of fire gear along with much needed helmets, boots, gloves and hoods. All structural firefighting clothing has to be compliant and retired after ten years of use.

Membership is still the area that “you” the townspeople can help us with. We have had 4 new members join and already 3 new in 2014. If you want to help and serve your community we are always recruiting new members for fire, ambulance or both and will provide the training.

Kensington Fire & rescue responded to 158 calls during the year. The call volume was down as it was in most surrounding towns. This trend is most likely temporary and will increase again based on our call history that averages 175 calls per year.

Thank you Kensington residents for your continued support,
Chief Charles LeBlanc
And members of
Kensington Fire and Rescue

2013 Fire Warden Report

Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a 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. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help 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.nhdf.org.

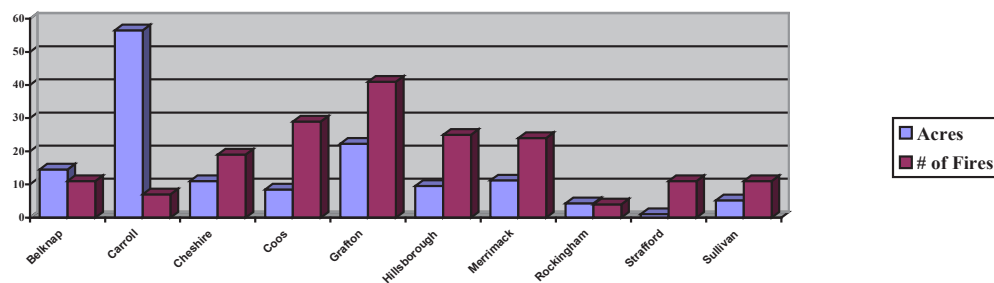
This past fire season started in late March with the first reported fire on March 26th 2013. April, which is the traditional start to our spring fire season, started very dry with little measurable precipitation until the middle of the month. Approximately 70% of our reportable fires occurred during the months of April and May. The largest fire was 51 acres on April 29th. 81% of our fires occurred on class 3 or 4 fire danger days. By mid May, extensive rains began which provided us with a very wet summer overall. We had a longer fall fire season due to drier than normal conditions following leaf fall. Fortunately most of these fires were small and quickly extinguished. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was 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 2013 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire 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!

2013 FIRE STATISTICS

(All fires reported as of November 2013)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	14.5	11
Carroll	56.5	7
Cheshire	11	19
Coos	8.5	29
Grafton	22.3	41
Hillsborough	9.5	25
Merrimack	11.2	24
Rockingham	4.3	4
Strafford	1	11
Sullivan	5.2	11



CAUSES OF FIRES REPORTED

	Total	Fires	Total Acres
Arson	1	182	144
Debris	69	318	206
Campfire	12	125	42
Children	1	360	145
Smoking	10	334	173
Railroad	0		
Equipment	4		
Lightning	0		
Misc.*	85 (*Misc.: power lines, fireworks, electric fences, etc.)		

ONLY YOU CAN PREVENT WILDLAND FIRE

2013 Fire Department Statistics

Kensington Fire & Rescue calls for 2013

Medical Aid	71
Motor Vehicle Accident	24
Fire Alarm Activation	11
Co Alarm	2
Propane Alarm	2
Odor/smoke Investigation	3
Gas spill	1
Structure Fire	1
Brush Fire	3
Chimney Fire	3
Fires/other/ wood pile etc.	3
Unpermitted Burning	2
Mutual Aid Structure Fire	6
Mutual Aid Station Coverage	7
Lift Assist	4
Lockout assist	5
Assist with Public	1
Deck Collapse	1
Water problem	1
Tree Down	4
Tree on wires	3



2013 Emergency Management Report



2013 Annual Report
Emergency Management
Kensington, New Hampshire



Summary:

2013 saw considerable change in the Emergency Management function. Increased requirements from New Hampshire Department of Homeland Security and Emergency Management (NHDHSEM) and the Federal Emergency Management Agency (FEMA) to upgrade and develop operational plans as well as a need to increase Kensington's presence in Mutual Aid amongst neighboring communities demanded increased travel and training that was not anticipated and not budgeted for.

Staffing:

There was no increased staffing during 2013.

Significant Achievements:

2013 saw considerable activity for the EM organization highlighted here;

Emergency Management attended all the quarterly Seabrook meetings as well as attending all the quarterly Seacoast Preparedness Group meetings. The Seacoast Preparedness Group deals with all the health related emergency issues a community would need to deal with in case of widespread illness, catastrophic exposures, widespread inoculations, or widespread testing. These issues could be caused by major natural events, human error, or acts of terrorism.

Emergency Management also attended various meetings dealing with Coastal impacts due to Climate Change, specifically with regards to rising sea levels and potential increased storm activities. Emergency Management also participated with the Planning Board to bring a focus back into having Kensington participate in the National Flood Insurance Program (NFIP). When adopted by voters, belonging to the NFIP will allow Kensington residents to buy FEMA backed flood insurance which is not available to the residents today. The NFIP was identified in Kensington's Hazardous Mitigation Plan when completed 5 years ago as an important step for Kensington residents to take to protect investments in their home and property. Emergency Management has also been an on-going member of the Police Department Building Committee.

Emergency Management chaired that committee that reviewed and updated the Hazard Mitigation Plan required by FEMA. This plan is on a 5 year review and update cycle, with 2013

2013 Emergency Management Report

being the year to update. The plan identifies items and tasks that need to be addressed by the community to eliminate or minimize impact of these events on the infrastructure of Kensington. With the completion of this plan, two of the four required FEMA plans that a community should have in place will have been completed. The Radiological Emergency Response Plan (RERP) is the other plan that is in place. The remaining two plans are the Local Emergency Operations Plan (LEOP) and the Continuity of Operations Plan (COP) that have to be addressed.

Emergency Management hosted and participated in multiple training sessions with Fire, Police and Emergency Management in town, specifically dealing with radiological focused topics. Emergency Management also attended meetings and training sessions with the local Gas and Electric Utility company on topics such as storm and outage preparedness and recovery, as well as Wires Down training with the electric division.

2014 promises to be challenging year. There will be a graded drill for the Seabrook plant which will require increased training and meetings. At least one of the remaining NHDHSEM/FEMA plan will need to be addressed, probably the LEOP. When completed the LEOP will define how the town will function and will improve our ability to request Grant monies for betterment of the community. Increased staffing with some type of compensation in place would help in completing this activity.

Respectfully Submitted,

Robert Gustafson, Director



Emergency

2013 Letter from Carol Shea-Porter

CAROL SHEA-PORTER
FIRST DISTRICT, NEW HAMPSHIRE

1530 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-5456
(202) 225-5822 (FAX)

33 LOWELL STREET
MANCHESTER, NH 03101
(603) 641-9536
(603) 641-9561 (FAX)

20 NORTH MAIN STREET
ROCHESTER, NH 03867
(603) 335-7700
(603) 335-7702 (FAX)



Congress of the United States
House of Representatives
Washington, DC 20515

COMMITTEE ON ARMED SERVICES
READINESS
MILITARY PERSONNEL

COMMITTEE ON NATURAL RESOURCES
PUBLIC LANDS AND ENVIRONMENTAL REGULATION
FISHERIES, WILDLIFE, OCEANS,
AND INSULAR AFFAIRS
www.shea-porter.house.gov

January 24, 2014

Dear Friends,

It's an honor to serve the residents of New Hampshire's First District. Here are some highlights from my Congressional end of year report to constituents:

Both parties finally came together to pass a bipartisan budget for the first time in years. The compromise budget was crafted by Congressman Paul Ryan (R-WI) and Senator Patty Murray (D-WA). This bipartisan agreement will promote job growth, ease the sequester, and protect our economy from another government shutdown. And the compromise secures two years for Congress to govern, instead of lurching from crisis to crisis. Fortunately, no cuts to Social Security or Medicare are in the budget compromise.

Because of the new health care law, Medicare beneficiaries saved at the pharmacy and the doctor's office. According to the Centers for Medicare & Medicaid Services, New Hampshire seniors with Medicare prescription drug coverage saved over \$9.6 million, or an average of \$807 per beneficiary, during the first ten months of 2013. And essential preventive care visits didn't carry a copay.

The rollout of the Affordable Care Act has been unacceptable, and I spoke to President Obama directly about the problems we are experiencing in New Hampshire. Since it became law in 2010, the Affordable Care Act has addressed many problems, but now we need to improve on this achievement by fixing any problems with the law and its implementation.

Of course, the vast majority of New Hampshire consumers currently have employer-sponsored insurance, Medicare, Medicaid, or VA care, and they can go to the same doctors and hospitals next year, unless their employer's insurance company changes that, as they often have, but with the added benefits that come with the Affordable Care Act.

Going forward, I'll continue working to drive down deductibles and premiums and to increase competition so everyone in our state has access to affordable health insurance and the financial security that comes with good coverage.

Next year, the challenge facing Washington will be how to reclaim the American Dream: to build an economy where all can work, and where hard work merits fair pay. We must build on the recent budget compromise and address the priorities that Granite Staters want to focus on. It won't be easy, but it's not impossible.

Thanks for reading, and please feel free to reach out to my office at any time. If you would like to see my complete "year in review" newsletter please visit the following link www.shea-porter.house.gov.

Best Wishes and Happy New Year!

Carol Shea-Porter
Member of Congress

2013 Town Owned Property Listing

Kensington

Expanded Owner Index Sorted by Parcel Location

Owner	Map	Lot	Sub	Location	Use	Acres	Cards	Land	Buildings	Total
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000008	000016	000000	AMESBURY REAR	EXEMPT	4.000	1	8,000	0	8,000
KENSINGTON, TOWN OF C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000009	000009	000000	AMESBURY REAR	EXEMPT	40.760	1	14,300	0	14,300
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000017	000018	000000	AMESBURY REAR	EXEMPT	0.080	1	200	0	200
KENSINGTON, TOWN OF C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000017	000024	000001	AMESBURY ROAD	EXEMPT	5.000	1	39,000	0	39,000
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000011	000034	000000	63 AMESBURY ROAD	EXEMPT	0.400	1	118,000	133,700	251,700
KENSINGTON, TOWN OF KENSINGTON TOWN OFFICE 95 AMESBURY ROAD KENSINGTON, NH 03833-5620	000011	000002	000000	95 AMESBURY ROAD	EXEMPT	0.500	1	123,500	194,000	317,500
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000008	000014	000000	109 AMESBURY ROAD	EXEMPT	0.280	1	100,500	182,300	282,800
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000011	000003	000000	110 AMESBURY ROAD	EXEMPT	2.100	1	161,900	20,900	182,800
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000008	000028	000000	113 AMESBURY ROAD	EXEMPT	10.540	1	247,200	0	247,200
KENSINGTON SCHOOL DISTRICT 122 AMESBURY ROAD KENSINGTON, NH 03833-5621	000008	000021	000000	122 AMESBURY ROAD	EXEMPT	6.130	1	217,600	1,722,100	1,939,700

2013 Town Owned Property Listing

Owner	Map	Lot	Sub	Location	Use	Acres	Cards	Land	Buildings	Total
KENSINGTON VOLUNTEER FIRE DEPT 124 AMESBURY KENSINGTON, NH 03833-5621	000008	000022	000000	124 AMESBURY ROAD	EXEMPT	0.310	1	160,800	147,700	308,500
KENSINGTON, TOWN OF KENSINGTON LIBRARY 126 AMESBURY ROAD KENSINGTON, NH 03833-5621	000008	000023	000000	126 AMESBURY ROAD	EXEMPT	0.530	1	132,900	444,200	577,100
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000004	000004	000000	11 BARTLETT ROAD	EXEMPT	3.700	1	136,200	0	136,200
KENSINGTON, TOWN OF C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000010	000015	000000	DEARBORN ROAD	EXEMPT	6.300	1	32,800	0	32,800
KENSINGTON, TOWN OF C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000010	000016	000000	DEARBORN ROAD	EXEMPT	1.000	1	24,200	0	24,200
KENSINGTON, TOWN OF C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000010	000018	000000	DEARBORN ROAD	EXEMPT	2.000	1	4,000	0	4,000
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000017	000026	000000	GREAT MEADOWS	EXEMPT	40.930	1	67,900	0	67,900
EXETER REGIONAL COOP SCHOOL 30 LINDEN STREET EXETER, NH 03833	000017	000031	000000	GREAT MEADOWS	EXEMPT	22.930	1	171,600	0	171,600
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000017	000034	000000	GREAT MEADOWS	EXEMPT	0.080	1	200	0	200
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000011	000040	000020	10 HOOSAC ROAD	EXEMPT	2.730	1	113,800	0	113,800
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000004	000044	000000	37 MUDDY POND ROAD	EXEMPT	51.200	1	0	0	0

2013 Town Owned Property Listing

Owner	Map	Lot	Sub	Location	Use	Acres	Cards	Land	Buildings	Total
KENSINGTON, TOWN OF C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000013	000007	000000	259 N. HAVERHILL ROAD	EXEMPT	67.310	1	201,700	0	201,700
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000013	000001	000000	274 N. HAVERHILL ROAD	EXEMPT	45.610	1	105,300	0	105,300
KENSINGTON, TOWN OF C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000012	000006	000000	6 OSGOOD ROAD	EXEMPT	1.300	1	38,100	0	38,100
KENSINGTON, TOWN OF C/O CONSERVATION COMM. 95 AMESBURY RD KENSINGTON, NH 03833	000012	000005	000001	19 OSGOOD ROAD	EXEMPT	1.000	1	38,000	0	38,000
OSGOOD ROAD CONDOMINIUM 32 OSGOOD ROAD KENSINGTON, NH 03833	000012	000015	000000	32 OSGOOD ROAD	EXEMPT	1.180	1	0	0	0
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000005	000012	000000	211 SOUTH ROAD	EXEMPT	5.000	1	134,700	146,600	281,300
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000007	000019	000023	STUMPFIELD REAR	EXEMPT	6.180	1	12,000	0	12,000
KENSINGTON, TOWN OF 95 AMESBURY RD	000007	000020	00002A	39 STUMPFIELD ROAD	EXEMPT	175.000	1	512,100	0	512,100
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000008	000028	000001	12 TRUNDLE BED LANE	EXEMPT	2.750	1	133,100	0	133,100
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000008	000009	000000	15 TRUNDLE BED LANE	EXEMPT	8.850	1	252,000	37,800	289,800
KENSINGTON, TOWN OF 95 AMESBURY RD KENSINGTON, NH 03833	000008	000010	000000	18 TRUNDLE BED LANE	EXEMPT	11.000	2	608,600	188,100	796,700
				Parcels: 32		526.683		3,910,200	3,217,400	7,127,600

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Report Based On Subset of Records in Database(current).

Page 3 of 3

2013 Cemetery Trustees Report

CEMETERY TRUSTEES REPORT 2013

The cemetery lawns and grave sites continue to be in good shape despite the retirement, due to health reasons, of our long time grounds keeper, Lorraine Hale. Lorraine had been with us since the year 2000 and we appreciate her conscientious maintenance work for all that time. We wish her well. We were fortunate, however, to have her son, Toby, take over for her with hardly a skipped beat. It is our goal in the coming year to do what we can to start repairing and painting the fence and continue tree work for a neat and trim cemetery.

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.

2013 Cemetery Trustees Report Cont.

Winter Burials

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 2014 Cemetery Budget

Wages.....	\$10,000.00
Supplies.....	200.00
Fuel.....	200.00
Equipment Maintenance.....	250.00
Road Maintenance.....	250.00
Tree Maintenance.....	1,000.00
Stone Maintenance.....	2,000.00
Fence Maintenance.....	1,000.00
Total.....	\$14,900.00

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

Respectfully submitted by the Cemetery Trustees.

Carl Rezendes – 772-4508

Joan Webber – 778-1549

Richard Bates – 394-7760



2013 Conservation Commission Report

Annual Report for Kensington Conservation Commission 2013

The Commission worked with Theresa Walker of the Rockingham Planning Commission to finalize The Natural Resource Inventory (NRI). Resident George Gavutis provided valuable “on the ground” information about the town’s natural resources. The NRI is complete with the exception of detail on the town Conservation lands map.

The warrant article to accept the Sargent easement was drafted by the Conservation Commission and the town voted at March 2013 town meeting to accept the Conservation easement.

The Conservation Commission met with residents or their representatives to discuss an open space subdivision. The Conservation Commission supports this type of subdivision to protect wildlife habitat, water resources and reduce sprawl. Throughout the year the Commission met with landowners or their agents who are interested in conserving their property. The Commission also discussed future projects with the Southeast Land Trust.

The Conservation Commission held discussions with Rockingham Conservation District for Kimball land and Society for Protection of New Hampshire Forests for the Charles Hodges Conservation Area, to plan for insuring the conservation easements are being followed.

The Conservation Commission met with the Planning Board to discuss the Capital Improvement Plan.

Citizens contacted the Commission throughout the year regarding wetlands violations, permitted uses on conservation lands, hunting inquires and metal detecting on town land.

The Conservation Commission filed a letter to intervene on the application to fill wetlands by Peter Kugel for a driveway crossing off North Road. The Commission testified at the Zoning Board meeting regarding the application. The Commission also discussed their concerns at Selectmen’s meeting regarding the lapse in the bond.

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

2013 Historical Society Report



The Historical Society of Kensington NH Inc celebrated it's 40th year in 2010. 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 an 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:	Frank Whittemore

Board of Directors:

Carl Rezendes
Jan MacQuarrie
Anna Seitz
Richard Fyler
Rudi Seitz
Nathalie Potts

2013 Recreation Department Report

2013 Kensington Recreational Department Annual Report

Residents of Kensington,

We had a great year in the town of Kensington! The Recreation Department had a lot of fun events scheduled throughout this past year that were huge successes!

Our first event of the year is the ever popular Father / Daughter Dance! This year it was SOLD OUT as usual! The event is held at the Kensington American Legion Hall right before Valentine's Day. This is always such a special event for all the girls and their daddy's. We served refreshments and had a DJ to provide music for dancing all night. The dance floor was packed and the happy screaming was most likely heard throughout the entire town. We look forward to this event every year!

In April, we host our annual "Eggstravaganza" at Sawyer Park. This is always another highly attended event! We spread thousands of eggs throughout the upper and lower fields and a separate area for the little ones in the lower fields. This year we also spread eggs throughout the trails! The kids take off running and scoop up the eggs just as fast as they can while parents snap photos. Refreshments are served and we have a visit from the Easter Bunny too!

In July, we have our annual Kensington Town Festival at Sawyer Park. This year we kicked off the weekend festivities with our second annual "Cruisin' Night" at the park. A DJ played oldies and at least 25-30 old cars came for all to see. We gave away a trophy for best in show that was voted by each person who attended.

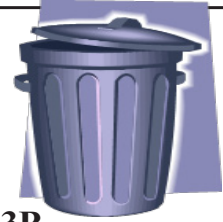
On Saturday of Olde Homes Days weekend, we started the day out with a 5K which was a huge success. Every year our participant numbers get larger and larger! The day was a busy one complete with everything from face painting, to pony rides, to a Corn Hole tournament, pie eating, small rock wall, giant coconut tree climbing event, and finishing off the day with an amazing fireworks show!

Summer Camp was a success again this year. It ran for 5 weeks this year and each week was a different theme. There was a beach day each week, bowling day and guest speakers for each theme came to visit each week. Thankfully the weather was good this summer and we did not have too many rainy days where the kids had to go to the KES gymnasium for shelter. Although they do love the activities they can do at the KES all purpose room too!

The last event we hosted for the year was the wildly successful Halloween party! This year we had the party at Hidden Brook Farm for the first time and it worked out amazingly. We had a scary hay cart rides and a non scary ride for the little ones. There was a DJ and dancing, snacks provided, make your own candy apples provided by Boogalow's, and costume parades & contests. Great fun had by all!

The Recreation Committee meets on the second Wednesday of every month at 5:30PM at the Kensington Country Store and all are encouraged to come. We look forward to hearing your suggestions. If you would like to volunteer to help for one event per year or all events or if you are interested in hearing more about what we are working on, we welcome you to attend one of our meetings. The current members of the Recreation Committee are Leslie Del Sesto, Jodi Lefebvre, Donna Carter, and Janet Bunnell.

2013 SRRD Report



SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT 53B

The Southeast Regional Refuse Disposal District was established in 1988 under RSA Chapter 53-B. The District is authorized to provide four facilities: recycling, landfill, septage, and waste-to-energy. Each member municipality can participate in one or more of the District's facilities and the various costs and expenses are apportioned among the members.

The District is presently made up of ten member towns: Brentwood, Fremont, Hampton, Hampton Falls, Kensington, New Castle, North Hampton, Rye, Sandown and South Hampton. It is intended that the interests of all member municipalities, be they large or small, be protected. Also provided is flexibility in developing solutions to joint solid waste problems.

In 2013 Household Hazardous Waste Day events were held on May 18, 2013 in Hampton and on September 28, 2013 in Brentwood. Both events were very successful with Hampton serving 440 households and Brentwood serving 210. Those who chose to participate were able to dispose of materials such as paints, pesticides, batteries, household cleaners, and pool chemicals as well as electronic devices such as televisions, computers and air conditioners. Keeping these materials out of our landfills and precious water resources is a benefit to all of us that is difficult to measure. The District is pleased to provide this service to its members each spring and fall and encourages participation of as many households as possible.

The Southeast Regional Refuse Disposal District started out its 2013-2014 fiscal year on April 1, 2013 with an Operating Budget of \$17,820.00. The December 31, 2013 financial reports show expenditures to date of \$8,075.56 with 54.68% remaining. The Household Hazardous Waste portion of the budget was set at \$31,100.00. As of December 31, 2013 \$1218.67 remained in that budget, or 3.92%. The financial statements presented by auditors Weidema and Lavin, CPA's, PA, confirmed a surplus of \$67,614.00 as of fiscal year ended March 31, 2013. In accordance with a vote of the District Board in 2012, \$51,689.00 of the surplus has been restricted for use in future endeavors to allow necessary research and hire consultants for a new solid waste contract as the current contract expires. In October 2013 the Board voted to retain CMA Engineers, Inc. to assist the District in the competitive procurement of solid waste services for the member municipalities.

I would like to thank all the representatives and alternates from all the member towns for their participation and efforts over the past year.

Respectfully submitted,
Everett (Bud) Jordan, Chairman
SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT 53B

2013 Planning Board Report

Honorable Selectmen

Citizens of Kensington

With the knowledgeable assistance of Rockingham Planning Commission (RPC) and Office of Energy Planning personnel, the Planning Board continued with work on Kensington's Master Plan. National Flood Insurance Program (NFIP) discussions took a prominent place in monthly meetings throughout 2013. The Board sought to get a greater understanding of how the program worked, what benefits there would be to town residents and how to implement the program if the majority of townspeople were in favor of adoption. A public hearing was held to in October to address questions and concerns from town residents. A warrant article was written and will be presented in the March 2014 town meeting.

As part of continuing efforts to update the Master Plan, a Natural Resource Inventory was conducted as well as numerous departmental Capital Needs presentations for the purpose of crafting a Capital Improvements Program update within the Master Plan.

Dialog between Kensington and Seabrook Planning Board has kept us informed of large scale projects and potential expansion plans that may have an impact on Kensington.

Applications reviewed by the Planning Board this past year include: one site plan review for a commercial business within the commercial district, one driveway permit and 4 lot line adjustments.

The Planning Board would like to invite any interested residents to consider joining the Board as appointed alternate members. We now have **7 members and 2 alternates** and there is no previous experience required. The board currently has 3 alternate member vacancies.

We continually work to meet the needs and goals of Kensington, as allowed by zoning, subdivision and site plan review regulations adopted by the Town and Board, respectively. We meet on the third Tuesday of the month at 7:30pm, our meetings are always open to the public and we encourage residents to attend. To ensure the greatest level of accuracy we record all meetings.

Respectfully submitted on behalf of the Planning Board,

Peter Merrill, Chairman

2013 Kensington Public Library Report

Kensington Public Library 2013 Annual Report

HIGHLIGHTS:

- Library visits up 14% from last year
- Circulation of materials up 11% from last year
- Very successful summer reading program for kids, teens and adults
- Interlibrary loan requests from other libraries up 43%
- Library partnered with Kensington Historical Society to provide three speaker events

With support from the Friends of the Kensington Public Library, as well as many generous local businesses, we were able to offer another educational and entertaining summer reading program this year for kids, teens and adults. 73 adults, 40 teens and 75 children signed up for the program this year. The Friends donated a NOOK reading device that was raffled off at the Library and the Holiday Fair. They also raffled off a signed copy of Dan Brown's latest book, *Inferno*, at the Spring Book, Bake and Plant Sale. Proceeds from these raffles were used to fund the summer children's programming. We welcome volunteers who would like to offer their time and talents to the Library. If you have an idea for a class you would like to offer at the Library or if you are interested in volunteering in another way, let us know.

The trustees continue to work on parking issues in the front. Harold Bragg filled in holes and graded the front of the library which greatly improved the parking spaces available.

Lighting—The Kensington Social Trustees paid for new energy saving lights that were installed in the Library.

New and Ongoing Events and Activities:

After school movie afternoons for kids
Crafts for children after school
Library Lego Lovers Club
Preschool programs on Tuesdays at 10:30 am and Thursdays at 1:00 pm.
Summer Reading Program
Weeding of collection
Purchasing of new titles in a variety of formats
One-on-one technology assistance when needed
Interlibrary Loan service
Weekly Knitting circle

Staff and Trustee Changes

We added one substitute worker to the staff to fill in for the children's librarian when she is absent.

Workshops Attended by Staff

New Hampshire Library Association Annual Meeting

Children's Librarians of New Hampshire Annual Meeting

2013 Kensington Public Library Cont.

Readers Advisory Training
Customer Service Training
Technology and Website Training

Friends of the Library Contributions

Spring Book/Bake/Plant Sale which sprouted a summer long Heirloom tomato sale
Summer Reading Program performance sponsorship
Kids activities at Kensington Christmas Fair table
Flower boxes in front of the Library changed and maintained with seasonal plantings

KENSINGTON PUBLIC LIBRARY STATISTICS

	2012	2013
GENERAL SERVICE		
Hours of Service per Week	31	31
Number of Library Cards In Effect	735	847
Total Annual Library Visits	6189	7077
Meeting Room Use	31	31
Public Computer Use	225	172
Online Database Searches	583	1046
LIBRARY HOLDINGS		
Total Materials in the Collection	14264	14872
"Lost" Materials in the Collection	4	7
CIRCULATION		
KPL Materials Loaned	12355	13735
Items Requested from Other Libraries	718	1121
Museum Passes Borrowed	46	69
E Books downloaded	546	663
Audio books downloaded	456	258
PROGRAMMING		
Total Programs Sponsored by the Library	22	26
Summer Reading Program Events	9	9

2013 Public Library Treasurer's Report

KENSINGTON PUBLIC LIBRARY

Treasurer's Report	2011	2012	2013
Total Town Appropriation	95,273.00	97,348.68	\$97,352.00
APPROPRIATION USED DETAILS			
Payroll	59,061.42	57,063.70	57,285.13
<u>Other Operating Expenses</u>			
Professional Fees & Expenses	879.44	926.58	746.49
Library Materials	13,755.15	14,270.24	14,391.68
Supplies & Equipment	4,152.41	3,459.12	4,110.72
Heat & Light	9,893.43	8,380.16	10,058.42
Programs	702.14	700.72	468.36
Other Services	5,588.62	4,432.96	5,910.98
Total Other Operating Expenses	34,971.19	32,169.78	35,686.65
Total Appropriations Used	94,032.61	89,233.48	92,971.78
Amount Encumbered	1,186.42	1,723.75	0
Amount Remaining	53.97	1,585.19	4380.22
(less unused payroll)			4584.83
funds returned to town			\$204.61
ENDOWMENT ACCOUNT			
Balance as of January 1st	23,259.33	23,299.82	23,314.23
Interest earned	40.49	14.41	12.58
Balance as of December 31st	23,299.82	23,314.23	23,326.81
BANK BALANCE SHEET			
Opening Account Balance	13,151.69	10,069.43	16,579.44
Deposits & Interest	36,667.97	40,713.03	42,282.95
Transfer of Non Lapsing Funds	0.00	0	0
Withdrawals & Fees	-39,750.23	-34,203.02	37,865.44
Bank Balance at December 31st	10,069.43	16,579.44	20,996.95
NON-LAPSING FUNDS ACCOUNT			
Opening Account Balance	3,793.09	4,705.68	5,575.83
Deposits & Interest	2,522.38	2,514.04	3,993.27
Withdrawals & Fees	-1,609.79	-1,643.89	3,160.75
Bank Balance at December 31st	4,705.68	5,575.83	6,408.35



2013 County Report



ROCKINGHAM COUNTY COMMISSIONERS

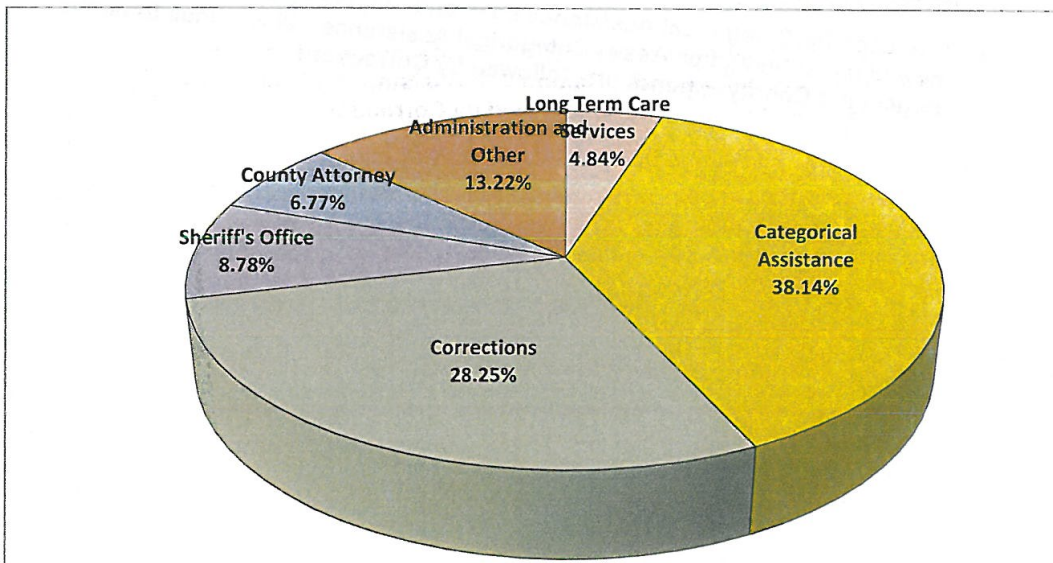
January 14, 2014

FROM: Rockingham County Commissioners
RE: 2014 Budget

As you review the Commissioners 2014 budget proposal there are a few issues to keep in mind that affect the overall budget. The biggest impacts for 2014 include:

- accommodating the mandated increases to the County's share of retirement costs
- the increase to the cost of aid to the elderly and disabled (categorical Assistance)
- A new bond payment for the \$7 million in new projects approved during 2013 resulting in a 2014 bond payment. The County was bond free prior to this.
- The two largest areas of concern continue to be the Jail and Categorical Assistance expenses.

Net Cost of Services - by Function/Program for the Year Ending December 31, 2013



2013 County Report Cont.

ECONOMIC FACTORS AND THE 2014 BUDGET

- The County's pay and benefits account for 56% the budget. Retirement costs alone are \$3.5 million. The 2013 increase in group I and II rates added approximately \$400,000 to the 2014 budget. The rates increased on 7/1/13 between 22% for Group I to 26% for Group II.
- The County has returned to a self-insured health plan as recommended by our benefit consultants. Health cost for this plan currently reflect a slight decrease from 2013.
- Employees have not had any increases since 2010. An increase is proposed for 2014.
- Property taxes accounted for 58% of expected resources for 2012 and account for 60% of revenues.
- The reduction in the Long Term Care (LTC) deficit in 2013 was largely due to some tough management decisions as well as the receipt of an additional \$ 2.5 million in proportionate share revenues. Management will continue to review beneficial changes but the future proportionate share revenues cannot be easily predicted
- The State of New Hampshire planned to institute a Managed Care Program and a Balancing Incentive Program to address long term care costs effective for late 2012. While both of these programs are meant to slow the cost of Medicaid statewide, neither were in place at year end and thus far have not been implemented in 2014.
- The caps for Categorical Assistance payments increased as part of the State's new biennial budget process. Categorical Assistance will continue to be the largest net County expenditure, followed by Corrections.

2013 County Proposed Budget

MS-46

PROPOSED BUDGET AND ESTIMATE OF REVENUE - COUNTY

For County of: ROCKINGHAM

Date of Convention: 3/4/2014

Fiscal Year Ending: 12/31/14

Mailing Address: 119 North Road, Brentwood NH 03833

Phone #: 603-679-9330

Fax #:

E-Mail:

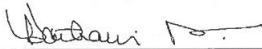
Prepared by: Katherine C. Nikitas, Deputy Finance Officer

Use this form to prepare the county budget for delivery to each member of the county convention who will be in office on the date of appropriation vote and to the chairman of the board of selectmen or mayor for each city/town within the county, and to the Secretary of State as required by RSA 24:21-a. It must also be submitted to the Department of Revenue Administration by September 1 per RSA 21-J:34.

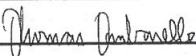
COMMISSIONERS

Please sign in ink.

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.



Katharin K. Pratt, Chair



Thomas Tombarello, Clerk

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

MS-46
Rev. 12/11

2013 Proposed Budget Cont.

MS-46

Proposed Budget - County of ROCKINGHAM FY 2014

1	2	3	4	5
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year
GENERAL GOVERNMENT				
4110	County Convention Costs	91,741	82,820	87,489
4120	Judicial			
4122	Jury Costs			
4123	County Attorney's Office	3,095,178	2,883,595	3,167,770
4124	Victim Witness Advocacy Program			
4130	Executive	1,133,778	949,050	975,756
4150	Financial Administration	1,142,489	1,010,371	1,179,627
4151	Treasurer	15,606	14,958	15,606
4153	Other Legal Costs	148,000	114,942	265,000
4155	Personnel Administration	435,375	300,695	349,565
4191	Planning and Zoning for Uninc.Places			
4192	Medical Examiner	40,504	37,765	53,504
4193	Register of Deeds	1,339,350	1,243,782	1,309,973
4194	Maintenance of Government Bldg.	4,146,323	3,741,687	4,707,878
4196	Insurance, Not Otherwise Allocated			
4198	Contingency			
4199	Other (grants; non-county specials; drug court assistance; energy savings)	2,096,750	771,895	2,799,371
PUBLIC SAFETY				
4211	Sheriff's Department	5,301,596	4,981,145	5,322,869
4212	Custody of Prisoners			
4214	Sheriff's Support Services			
4219	Other Public Safety			
CORRECTIONS				
4230	Corrections	12,295,242	10,423,834	12,350,459
4235	Adult Probation and Parole			
COUNTY FARM				
4301	Administration			
4302	Operating Expenditures			
4309	Other County Farm Expenditures			
COUNTY NURSING HOME				
4411	Administration	27,179,171	22,685,184	25,829,272
4412	Operating Expense			
4439	Other Health (assisted living)	1,714,718	1,355,056	1,663,858
HUMAN SERVICES				
4441	Administration	164,016	148,079	0
4442	Direct Assistance	16,217,170	15,426,436	16,638,468
4443	Board and Care of Children			
4446	Diversion Program			
4447	Special Outside Services			
	Other (Specify)			

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Rev.10/10

2013 County Proposed Budget Cont.

MS-46

Proposed Budget - County of ROCKINGHAM FY 2014

1	2	3	4	5
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year
COOPERATIVE EXTENSION				
4611	Administration	378,599	378,599	386,549
4619	Other Conservation			
ECONOMIC DEVELOPMENT				
4651	Administration			
4652	Economic Development			
4659	Other Economic Development			
DEBT SERVICE				
4711	Principal Long-Term Bonds/Notes	0	0	525,000
4721	Interest Long-Term Bonds/Notes	1	0	347,800
	Other (bond anticipation expense)	414,000	414,000	0
INTERGOVERNMENTAL TRANSFERS				
4800	Intergovernmental Transfers			
CAPITAL OUTLAY				
4901	Land and Improvements (detail below)	552,400	539,689	537,810
4902	Machinery			
4903	Buildings (detail below)			
4904	Improvements Other than Bldg.			
INTERFUND OPERATING TRANSFERS				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Proprietary Funds			
4915	To Capital Reserve Funds			
4916	To Trust and Fiduciary Funds			
TOTAL APPROPRIATIONS		77,902,007	67,503,582	78,513,624

OPTIONAL: Use this box to provide additional detail of amounts in account lines.

ACCT #	Additional Description	Amount

MS-46
Rev.10/10

2013 County Proposed Budget Cont.

MS-46

Proposed Budget - County of ROCKINGHAM FY 2014

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
ASSESSMENTS/TAXES				
3110	Property Taxes Levied for Unincorporated Places	43,873,563	43,873,563	44,785,155
3120	Land Use Change Taxes for Unincorporated Places			
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes for Unincorporated Places			
3186	Payments in Lieu of Taxes for Unincorporated Places			
3187	Payments in Lieu of Taxes			
3189	Other Taxes			
3191	Penalties on Delinquent Municipal Assessments			
3200	Licenses, Permits, and Fees			
3319	REVENUE FROM THE FEDERAL GOVERNMENT	1,157,702	3,210,290	1,645,279
REVENUE FROM THE STATE OF NH				
3351	Shared Revenue for Unincorporated Places			
3352	Incentive Funds			
3354	Water Pollution Grants			
3355	Housing and Community Development			
3356	State & Fed. Forest Land Reim. in Unincorporated Places			
3359	Other (escheat, grants, nh recoveries)	1,880,000	846,276	2,023,443
3379	INTERGOVERNMENTAL REVENUES			
REVENUES FROM CHARGES FOR SERVICES				
3401	Sheriff's Department	1,174,000	1,082,040	1,180,564
3402	Register of Deeds	3,240,000	3,155,853	3,090,000
3403	County Corrections	135,000	122,664	120,000
3404	County Nursing Homes	21,598,207	20,501,296	20,660,805
3405	County Farm	22,920	16,074	23,200
3406	Cooperative Extension Service			
3407	Maintenance Department			
3409	Other (county attorney dist court prosecution services)	235,679	236,236	263,682

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Rev.10/10

2013 County Proposed Budget Cont.

MS-46

Proposed Budget - County of ROCKINGHAM FY 2014

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
REVENUE FROM MISCELLANEOUS SOURCES				
3501	Sale of County Property			
3502	Interest on Investments	50,000	33,720	50,000
3503	Rents of Property			
3508	Contributions and Donations			
350_	Other (misc rev maint, comm, IT, adult diversion, hr/finance)	37,000	79,901	37,000
350_	Other (specify)			
OTHER FINANCIAL SOURCES				
3912	Transfer from Special Revenue Funds	43,613	0	56,495
3913	Transfer from Capital Projects Funds			
3914	Transfer from Proprietary Funds			
3915	Transfer from Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds			
REVENUE SUBTOTAL		73,447,684	73,157,913	73,935,623
FUND BALANCE TO REDUCE TAX RATE		4,454,323	4,454,323	4,578,001
TOTAL REVENUES		77,902,007	77,612,236	78,513,624

BUDGET SUMMARY

Proposed Total Appropriations	78,513,624
Total Estimated Revenues	78,513,624
Proposed Amount to be Raised by Taxes	44,785,155

MS-46
Rev.10/10

2013 Kensington Elementary School Reports

ANNUAL REPORT

OF OFFICERS OF THE SCHOOL DISTRICT
OF THE TOWN OF KENSINGTON, NEW HAMPSHIRE
FOR THE YEAR BEGINNING JULY 1, 2012
AND ENDING JUNE 30, 2013

MODERATOR

ROBERT SOLOMON - TERM EXPIRES 2014

CLERK

MARGARET RUGGERI – TERM EXPIRES 2014

SCHOOL BOARD MEMBERS

GARY BONITATIBUS - TERM EXPIRES 2014
BARBARA DARBY - TERM EXPIRES 2015
STACY SURPRENANT - TERM EXPIRES 2016

TREASURER

DONNA HALL - TERM EXPIRES 2016

AUDITOR

LINDA BLOOD – TERM EXPIRES 2014



2014 KES School District Warrant

KENSINGTON SCHOOL DISTRICT WARRANT

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

You are hereby notified to meet as follows:

FIRST SESSION: At the Kensington Elementary School in said Kensington on Wednesday, February 5, 2014 at 6:00 p.m. for explanation, discussion, debate, and possible amendment of the following warrant articles:

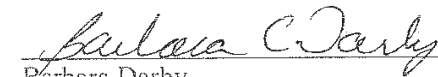
1. Shall the District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, totaling \$2,613,439? Should this article be defeated, the default budget shall be \$2,774,379 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 recommends \$2,613,439 as set forth on said budget.)
2. To hear reports of agents, auditors, and committees or officers heretofore chosen.
3. To transact any other business which may legally come before the meeting?


SECOND SESSION: At the Kensington Elementary School in said Kensington on Tuesday, March 11, 2014 to choose the following School District Officers: One School Board Member for a three year term, School District Clerk for a three year term, School District Moderator for a three year term, and School District Auditor for a one year term, and vote on article 1 above, as this article may be amended at the First Session; by ballot, the polls to open at 8:00 a.m. and to close no earlier than 7:30 p.m.

Given under our hands at said Kensington on this 8th day of January, 2014.

KENSINGTON SCHOOL DISTRICT SCHOOL BOARD:


Gary Bonitatibus


Barbara Darby


Stacy Surprenant

2014 KES Deliberative Session Minutes

Kensington School Deliberative Session
February 6, 2014

The moderator, Bob Solomon called the session to order at 6:04 pm. Mr. Solomon welcomed community members. He explained that Kensington is an SB2 town which has two sections to the process: the deliberative session, which is the opportunity to amend the warrant and the second session, voting to be held on March 11, 2014.

Mr. Solomon led the meeting in a salute to the flag. He then introduced the School Board members, Barbara Darby, Stacy Surprenant, Gary Bonitatibus, as well as Associate Superintendent Paul Flynn, Principal Barbara Switzer, and School District Clerk Susan Lalime

Mr. Solomon read the Warrant as follows:

1. Shall the district raise and appropriate 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, for the purposes set forth therein, totaling \$2,613,439? Should this article be defeated, the default budget shall be \$2,774,379 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 recommends \$2,613,439 as set forth on said budget.)

Mr. Bonitatibus addressed the meeting and thanked everyone for coming. He explained that Board members held 6 meetings and worked very hard to create the budget. He said there are certain items that cannot be cut due to mandates. He reviewed some of the items that voters may have questions on.

He shared that the teacher salary figure is down due to a retiring staff member, this position will not be replaced. All regular instructional aide positions have been eliminated. The budget for teaching supplies has been reduced and parents will now be relied upon to provide classroom supplies for their students. The Special Education budget has been reduced by half of a special education teacher salary, which still provides the required number of staff. Mr. Bonitatibus went on to explain that there will be a large increase in cost for out of district placement for special education students. The district is federally mandated to provide services for students age 3 and up. The Board is looking into options for sending students to another district, but they are still in the research phase. Mr. Bonitatibus spoke about small salary increases which are mandatory. He explained that the library needs to have a certified librarian and this salary has been cut as hours were reduced. He shared that the line item for print media is lower due to the decline in enrollment and the need to purchase fewer books. There is a slight increase in the data and internet expense as it is necessary for updates. Mr. Bonitatibus noted that incoming school secretary will start at a lower pay rate as well as a reduction in benefits. He shared that there is no reserve account for repairs and maintenance and the Board must be mindful of routine repairs and service. Mr. Bonitatibus spoke to the updates being made in an effort to comply with new safety policies, such as keyless entry, number placement on windows, and new safety glass for doors. These changes help to protect the students, staff, and the school. Mr. Bonitatibus shared that the Board did look into cutting a bus, which would be a \$25,000 savings, however since the buses are required to stop whether there is a waiting student or not, the bus ride was increased for some students to over an hour. Another issue with the longer bus ride was the start time for school would need to be changed and since KES shares buses that are needed for CMS and EHS, this issue made the option impossible. Mr. Bonitatibus shared that the Board really tried to make that savings work there were just too many outside factors preventing it. The special education transportation increase is due to the requirement to provide transportation to students ages 3 and up.

He shared that food services made \$4,183.54 last year and is funded by students participating. The budgeted funds are there in case there is a need for equipment replacement of any kind.

Mrs. Niles asked about the special education increase and how many children are being served.

Mr. Flynn explained that there may be a need for an out of district placement if KES cannot meet the required need(s) of a particular student(s) and it is necessary to make accommodations for either residential placement or day-type placement.

2014 Deliberative Session Minutes

Mrs. Felch asked what the enrollment is this year. There are 135 students this year and at this time, 122 students are expected for next year. Mrs. Felch also asked about hiring a new teacher for second grade, and how many students are in classes. Mr. Bonitatibus explained that there will no longer be instructional aides in the classrooms and there are currently anywhere from 11 to 16 students per class. He also shared that the Board is exploring the option of combining grades if necessary, but at this time there is no plan to hire any teachers.

Mrs. Niles asked if the expense of \$19,000 per student was average compared to other towns. Mr. Flynn explained that cost per pupil is actually about \$15,000 and yes, it is close to the cost of area towns such as Exeter's Lincoln Street School at \$14,600, Stratham and Brentwood are at approximately \$14,000. He explained they are all about the same based on the report the state uses. He also shared that debt structure plays a big role.

Mrs. Niles shared her concern that in the ten years she has lived in Kensington costs have continued to increase and she wondered whether the community could continue to support the school. Mr. Bonitatibus explained that the budget is down 4.2% this year and there are some things that just cannot be cut. There has been discussion about merging schools, however, although enrollment at KES is dropping, other area school enrollments are holding strong including the middle and high schools. It was expressed that a factor to be considered is that the housing prices in Kensington are not conducive to new families with young children and those families are choosing other area towns instead.

Mrs. Felch asked what the average cost per student was in the state. Mr. Flynn did not know the answer, but said the information could be found on the state website. Mr. Bonitatibus was asked about the option of one principal for two schools or a principal/teacher. He said it is something to be looked into, but not something to be moved into quickly without research.

Mrs. Bonitatibus asked whether the state reimburses the district for special education. Mr. Flynn said that the costs must be 3 times the cost per student and usually in excess of \$60,000 before the state will help. He shared that there is very little catastrophic aid.

Mr. Solomon asked for any additional questions or comments. He asked for any amendments. There were none.

Mr. Solomon said the Warrant will move forward to the voters on March 11, 2014 as written.

Mrs. Darby presented Mr. Bonitatibus with a plaque and thanked him for his service to the Kensington School community.

Mr. Solomon adjourned the deliberative session at 6:40 pm.

Respectfully Submitted,



Susan M. Lalime
Kensington School District Clerk



DEBORAH G. HARRISON
Notary Public - New Hampshire
My Commission Expires April 1, 2014

2014 KES Proposed Budget



New Hampshire
Department of
Revenue Administration

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SCHOOL BUDGET FORM

(RSA 21-J:34)

Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2014 to June 30, 2015**

Form Due Date: **20 days after meeting**

Instructions

This form was posted with the warrant on:

1. Use this form to list **ALL APPROPRIATIONS** in the appropriate "Recommended" and "Not Recommended" fields. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

http://www.revenue.nh.gov/munc_prop/municipalservices.htm

SCHOOL INFORMATION

School District:

Kensington (Local)

239S

Municipalities Served:

Kensington

SCHOOL BOARD MEMBERS

-

First Name: Gary

Last Name: Bonitatibus

-

First Name: Barbara

Last Name: Darby

-

First Name: Stacy

Last Name: Surprenant

Add Board Member



New Hampshire
Department of
Revenue Administration

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2014 KES Proposed Budget

APPROPRIATIONS

Account #	Purpose of Appropriations (RSA 32:3, V)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
1100-1199	Regular Programs	Add Warrant Article	\$1,151,012	\$997,085	\$872,190	
		- #1			\$872,190	
1200-1299	Special Programs	Add Warrant Article	\$209,112	\$291,468	\$282,042	
		- #1			\$282,042	
1300-1399	Vocational Programs	Add Warrant Article				
		-				
1400-1499	Other Programs	Add Warrant Article	\$11,482	\$14,650	\$14,650	
		- #1			\$14,650	
1500-1599	Non-Public Programs	Add Warrant Article				
		-				
1600-1699	Adult/Continuing Ed. Programs	Add Warrant Article				
		-				
1700-1799	Comm./Jr. College Ed. Programs	Add Warrant Article				
		-				
1800-1899	Community Service Programs	Add Warrant Article				
		-				
			\$1,371,606	\$1,303,203	\$1,168,882	



New Hampshire
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2014 KES Proposed Budget

SCHOOL SERVICES									
Account #	Purpose of Appropriations (RSA 32:3, VI)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)	Account #	Purpose of Appropriations (RSA 32:3, VI)	Operating Budget Warrant Article #
2000-2199	Student Support Services	Add Warrant Article	\$169,743	\$179,915	\$184,604		2200-2299	Instructional Staff Services	Add Warrant Article
		-			\$184,604				-
		#1							#1
		Add Warrant Article	\$58,608	\$62,555	\$60,745				Add Warrant Article
		-			\$60,745				-
		#1							#1
			\$228,351	\$242,470	\$245,349				
GENERAL ADMINISTRATION									
Account #	Purpose of Appropriations (RSA 32:3, VI)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)	Account #	Purpose of Appropriations (RSA 32:3, VI)	Operating Budget Warrant Article #
2310 (840)	School Board Contingency	Add Warrant Article					2310-2319	Other School Board	Add Warrant Article
		-							-
		#1							#1
		Add Warrant Article	\$4,326	\$6,840	\$5,240				Add Warrant Article
		-			\$5,240				-
		#1							#1
			\$4,326	\$6,840	\$5,240				
EXECUTIVE ADMINISTRATION									
Account #	Purpose of Appropriations (RSA 32:3, VI)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)	Account #	Purpose of Appropriations (RSA 32:3, VI)	Operating Budget Warrant Article #
2320 (310)	SAU Management Services	Add Warrant Article	\$62,905	\$56,738	\$57,579		2320-2399	All Other Administration	Add Warrant Article
		-			\$57,579				-
		#1							#1
		Add Warrant Article		\$300					Add Warrant Article
		-							-
		#1							#1



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Account #	Purpose of Appropriations (RSA 32:3, V)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
2400-2499	School Administration Service	Add Warrant Article - #1	\$151,824	\$153,452	\$145,040	
2500-2599	Business	Add Warrant Article - #1			\$145,040	
2600-2699	Plant Operation & Maintenance	Add Warrant Article - #1	\$218,443	\$183,942	\$178,700	
2700-2799	Student Transportation	Add Warrant Article - #1	\$79,637	\$93,129	\$116,257	
2800-2899	Support Service, Central & Other	Add Warrant Article - #1	\$563,146	\$639,388	\$646,392	
			\$1,075,955	\$1,126,949	\$1,143,968	
NON-REVENUE DEBITALS						
3100	Food Service Operations	Add Warrant Article - #1	\$54,926	\$50,000	\$50,000	
3200	Enterprise Operations	Add Warrant Article - #1			\$50,000	
			\$54,926	\$50,000	\$50,000	



New Hampshire
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Account #

Purpose of Appropriations
(RSA 32:3, V)

4100 Site Acquisition

4200 Site Improvement

4300 Architectural/Engineering

4400 Educational Specification Development

4500 Building Acquisition/Construction

4600 Building Improvement Services

4900 Other Facilities Acq. & Construction

Operating Budget
Warrant Article #

Add Warrant Article

Add Warrant Article

Add Warrant Article

Add Warrant Article

Add Warrant Article

Add Warrant Article

Add Warrant Article

Expenditures for
Prior Year

Appropriations Current
Year As Approved by DRA

Appropriations Enacting
FY (Recommended)

Appropriations Enacting
FY (Not Recommended)

2014 KES Proposed Budget



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2014 KES Proposed Budget

OTHER FUNDS 7		Operating Budget		Expenditures for	Appropriations Current		Appropriations Enforcing	Appropriations Enforcing
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Warrant Article #	Prior Year	Year As Approved by DRA	FY (Recommended)	FY (Recommended)	FY (Not Recommended)
5110	Debt Service - Principal	Add Warrant Article		\$195,000				
		-						
5120	Debt Service - Interest	Add Warrant Article		\$3,900				
		-						
				\$198,900				
FUND TRANSFERS 7		Operating Budget		Expenditures for	Appropriations Current		Appropriations Enforcing	Appropriations Enforcing
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Warrant Article #	Prior Year	Year As Approved by DRA	FY (Recommended)	FY (Recommended)	FY (Not Recommended)
5220-5221	To Food Service	Add Warrant Article						
		-						
5222-5229	To Other Special Revenue	Add Warrant Article						
		-						
5230-5239	To Capital Projects	Add Warrant Article						
		-						
5254	To Agency Funds	Add Warrant Article						
		-						
5300-5399	Intergovernmental Agency Alloc.	Add Warrant Article						
		-						

2014 KES Proposed Budget

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Supplemental Appropriation

Deficit Appropriation

Add Warrant Article				
-				
Add Warrant Article				
-				

Operating Budget Total \$2,934,063 \$2,729,462 \$2,613,439



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SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3, VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

Account #	Purpose of Appropriations (RSA 32:3, V)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
5251	To Capital Reserves	Add Warrant Article				
		-				
5252	To Expendable Trust	Add Warrant Article				
		-				
5253	To Non-Expendable Trust	Add Warrant Article				
		-				
	Additional Special Articles	Add Warrant Article				
		-				

Special Articles Recommended

--	--	--	--	--	--	--



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INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

Account #	Purpose of Appropriations (RSA 32:3, V)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
	Individual Articles (describe below)	Add Warrant Article				
		-				

Individual Articles Recommended

You have reached the end of the Appropriations Section. Please review the this section for accuracy, then move on to the Revenues Section.



2014
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2014 KES Proposed School Budget MS-26

FROM LOCAL SOURCES		REVENUES			
Account #	Purpose of Appropriations (RSA 32:3, V)	Operating Budget Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensnling Fiscal Year
1300-1349	Tuition	Add Warrant Article			
		-			
1400-1449	Transportation Fees	Add Warrant Article			
		-			
1500-1599	Earnings on Investments	Add Warrant Article	\$79	\$75	\$75
		-			
1600-1699	Food Service Sales	Add Warrant Article		\$40,000	\$40,000
		-			
1700-1799	Student Activities	Add Warrant Article			\$40,000
		-			
1800-1899	Community Services Activities	Add Warrant Article			
		-			
1900-1999	Other Local Sources	Add Warrant Article		\$2,211	
		-			
			\$79	\$42,286	\$40,075

2014 KES Proposed School Budget MS-26

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Account #	Purpose of Appropriations (RSA 32:3, V)	Operating Budget Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
3210	School Building Aid	Add Warrant Article	\$63,457		
		-			
3215	Kindergarten Building Aid	Add Warrant Article			
		-			
3220	Kindergarten Aid	Add Warrant Article			
		-			
3230	Catastrophic Aid	Add Warrant Article			
		-			
3240-3249	Vocational Aid	Add Warrant Article			
		-			
3250	Adult Education	Add Warrant Article			
		-			
3260	Child Nutrition	Add Warrant Article		\$1,000	\$1,000
		-			
3270	Driver Education	Add Warrant Article			
		-			
3290-3299	Other State Sources	Add Warrant Article			
		-			
			\$63,457	\$1,000	\$1,000

2014 KES Proposed School Budget MS-26

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PROPOSED REVENUE SOURCES

Account #	Purpose of Appropriations (RSA 32:3, V)	Operating Budget Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
4100-4539	Federal Program Grants	Add Warrant Article			
		-			
4540	Vocational Education	Add Warrant Article			
		-			
4550	Adult Education	Add Warrant Article			
		-			
4560	Child Nutrition	Add Warrant Article		\$9,000	\$9,000
		-			\$9,000
4570	Disabilities Programs	Add Warrant Article			
		-			
4580	Medicaid Distribution	Add Warrant Article	\$3,259	\$500	\$500
		-			\$500
4590-4999	Other Federal (except 4810)	Add Warrant Article			
		-			
4810	Federal Forest Reserve	Add Warrant Article			
		-			
			\$3,259	\$9,500	\$9,500

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OPERATING BUDGET

Account #	Purpose of Appropriations (RSA 32:3, V)	Operating Budget: Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
5110-5139	Sale of Bonds or Notes	Add Warrant Article			
		-			
5221	Trans from Food Service-Spec Rev Fund	Add Warrant Article			
		-			
5222	Transfer from Other Spc Rev Funds	Add Warrant Article			
		-			
5230	Transfer from Capital Project Funds	Add Warrant Article			
		-			
5251	Transfer from Capital Reserve Funds	Add Warrant Article			
		-			
5252	Transfer from Expendable Trust Funds	Add Warrant Article			
		-			
5253	Trans. from Non-Expend. Trust Funds	Add Warrant Article			
		-			
5300-5699	Other Financing Sources	Add Warrant Article			
		-			
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY				less
	RAN, Revenue Last FY	=NET RAN			
		Add Warrant Article			
		-			

2014 KES Proposed School Budget MS-26

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Supplemental Appropriation (Contra)	Add Warrant Article			
	-			
Voted From Fund Balance	Add Warrant Article			
	-			
Fund Balance to Reduce Taxes	Add Warrant Article			
	-			
		\$85,101	\$87,094	\$82,000
				\$82,000
		\$85,101	\$87,094	\$82,000

Total Estimated Revenue & Credits \$151,896 \$139,880 \$132,575



New Hampshire
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2014 KES Proposed School Budget MS-26

BUDGET SUMMARY

Operating Budget Appropriations Recommended	\$2,729,462	\$2,613,439
Special Warrant Articles Recommended		
Individual Warrant Articles Recommended		
TOTAL Appropriations Recommended	\$2,729,462	\$2,613,439
Less: Amount of Estimated Revenues & Credits	\$139,880	\$132,575
Less: Amount of State Education Tax/Grant	\$185,674	\$185,674
Estimated Amount of Local Taxes to be Raised For Education	\$2,403,908	\$2,295,190

2014 KES Proposed School Budget MS-26



New Hampshire
Department of
Revenue Administration

2014
MS-26

PREPARER'S 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.

Preparer's First Name

Amy

Preparer's Last Name

Ransom

Amy Ransom 1-13-14
Preparer's Signature and Title Business Administrator Date

☐ Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

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.

[Signature]
School Board Member's Signature and Title

School Board Member's Signature and Title

Barbara Wang
School Board Member's Signature and Title

School Board Member's Signature and Title

[Signature]
School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlneau: shelly.gerlneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

2014 KES Default Budget

MS-DS

DEFAULT BUDGET OF THE SCHOOL

OF: _____ Kensington _____ NH

Fiscal Year From July 1, 2014 _____ to June 30, 2015 _____

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.

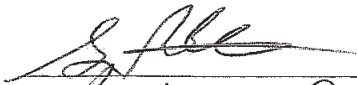
1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

SCHOOL BOARD

or

Budget Committee if RSA 40:14-b is adopted

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.



Barbara C. Daily

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

MS-DS
Rev. 12/11

2014 KES Default Budget

Default Budget - School District of _____ Kensington _____ FY 2015 _____

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
INSTRUCTION					
1100-1199	Regular Programs	997,085.00	(2,512.00)		994,573.00
1200-1299	Special Programs	291,468.00	2,200.00		293,668.00
1300-1399	Vocational Programs				
1400-1499	Other Programs	14,650.00			14,650.00
1500-1599	Non-Public Programs				
1600-1699	Adult/Continuing Ed. Programs				
1700-1799	Community/Jr. College Ed. Programs				
1800-1899	Community Service Programs				
SUPPORT SERVICES (2000-2999)					
2000-2199	Student Support Services	179,915.00			179,915.00
2200-2299	Instructional Staff Services	62,555.00			62,555.00
GENERAL ADMINISTRATION					
2310 840	School Board Contingency				
2310-2319	Other School Board	6,840.00			9,840.00
EXECUTIVE ADMINISTRATION					
2320-310	SAU Management Services	56,738.00	841.00		57,579.00
2320-2399	All Other Administration	300.00			300.00
2400-2499	School Administration Service	153,452.00			153,452.00
2500-2599	Business				
2600-2699	Operation & Maintenance of Plant	183,942.00			183,942.00
2700-2799	Student Transportation	93,129.00	23,128.00		116,257.00
2800-2999	Support Service Central & Other	639,388.00	21,260.00		660,648.00
NON-INSTRUCTIONAL SERVICES					
3100	Food Service Operations	50,000.00			50,000.00
3200	Enterprise Operations				
FACILITIES ACQUISITION AND CONSTRUCTION					
4100	Site Acquisition				
4200	Site Improvement				
4300	Architectural/Engineering				
4400	Educational Specification Develop.				
4500	Building Acquisition/Construction				
4600	Building Improvement Services				
4900	Other Facilities Acquisition and Construction Services				

2014 KES Default Budget

Default Budget - School District of _____ FY _____

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
OTHER OUTLAYS (5000-5999)					
5110	Debt Service - Principal				
5120	Debt Service - Interest				
FUND TRANSFERS					
5220-5221	To Food Service				
5222-5229	To Other Special Revenue				
5230-5239	To Capital Projects				
5254	To Agency Funds				
5300-5399	Intergovernmental Agency Alloc.				
	SUPPLEMENTAL				
	DEFICIT				
	TOTAL	2,729,462.00	44,917.00		2,774,379.00

Please use the box below to explain increases or reductions in columns 4 & 5.

[illegible]

MS-DS
Rev. 10/10

2013 KES Principal's Report

Kensington Elementary School is one of the seven elementary schools in SAU #16. We began the 2013-2014 school year with 135 students in grades K-5. You may learn more about SAU #16 and KES by visiting www.kes.sau16.org. Our Mission Statement is "At Kensington Elementary School, we work together with families and community members to provide a safe learning environment that fosters academic, emotional, social and physical growth for all students".

The 2013-2014 school year promises to be a very exciting and busy one for the whole community of Kensington. Once again, the PTO and Enrichment Committee have put together a calendar of events/activities for staff, students and families. Please see the monthly KES calendar on our web site to learn more about these events/activities. For our nineteenth year, KES has received the Blue Ribbon Award for the outstanding volunteer program we have at our school. We would not be able to accomplish all that we do without the help of our parent and community volunteers. This year we hope to continue to develop new ways to involve more volunteers and seniors from the Kensington community in our school because they have so much to offer our children about their life experiences. We will continue to work with KYAA, the Kensington Recreation Department and the Kensington Public Library to sponsor events at KES that benefit the entire Kensington community.

The KES Vision Statement is "It is the vision of the KES families, staff and community that our students are prepared to be contributing members of the ever-changing world by becoming independent lifelong learners." We believe: in high academic standards; in celebrating the uniqueness of each child; all students can learn; children learn best in a safe and nurturing environment; learning is best when students and teachers are passionate about education; learning can be fun; children learn best when they are active participants in their educational choices; that a partnership between community, family and school is necessary for learning; clear expectations are a foundation for success; in holding children and adults accountable for their actions; in respect, responsibility and citizenship; in educating the whole child; in fostering the creativity in each child; in teaching children to understand themselves as learners; in fostering a strong sense of self; in promoting a healthy child; in fostering cooperation; in making students of Kensington aware of their place in the world; that good communication skills are necessary to succeed; in fostering social skills among children; in creating a cohesive environment; KES is a community; a successful student will possess good study habits; AND that all KES students will leave prepared to meet the challenges in their academic futures. The KES faculty and support staff participate in ongoing professional development initiatives within the building, within the SAU and by attending outside offerings of workshops and/or college courses. Professional development is important to us as educators because it helps us to stay current on best practices, keeps us fresh and energized and keeps reinforcing the need for us to be life long learners. Through professional development and our Professional Learning Community (PLC), we are able to successfully achieve our annual school goals. For the 2013-2014 school year, the KES school goals can be found on our school website at www.kes.sau16.org.

Kensington Elementary School is THE BEST PLACE TO WORK AND VISIT! The building is filled with smiling, happy students who really care about one another and who are ready to learn about anything at any time. The staff is friendly, dedicated, creative, and knowledgeable and they all love children. At the end of the day, you can see staff standing in the hallways telling stories from the day and laughing with, or seeking support from, each other. The parents spend countless hours working along side of us in the classrooms, sponsoring school wide activities that allow us to enjoy each other in a playful way, assisting us by performing the routine tasks that must get done and cooperating with the staff to support their children with their daily school work. The Kensington School Board and the Kensington community continue to support all of our efforts and they truly value the importance of education for all children in Kensington. Once again, we are off to a great start at KES for the 2013-2014 school year. Hopefully, you'll visit our web site to see how we grow and learn together as we progress through this school year.

Barbara Guth Switzer
Principal

2013 KES Statement of Expenditures

Statement of Expenditures
June 30, 2012 – July 1, 2013

INSTRUCTION

Regular Programs

Salaries	\$1,095,712.26
Benefits	356,191.89
Purchased	22,598.73
Supplies	31,701.15
Property	1,000.00

TOTAL \$1,507,204.03

Special Programs

Salaries	\$ 190,458.81
Benefits	115,306.92
Purchased	14,431.43
Supplies	3,772.82
Property	448.85

TOTAL \$ 324,418.83

Other Instructional Programs

Salaries	\$ 2,600.00
Other	8,881.63

TOTAL \$ 11,481.63

SUPPORT SERVICES

Student

Salaries	\$ 153,782.55
Benefits	31,145.45
Purchased	14,940.79
Supplies	520.03
Property	499.78

TOTAL \$ 200,888.60

Instructional Staff

Salaries	\$ 11,012.73
Benefits	2,863.31
Purchased	20,396.15
Supplies	7,927.20
Property	19,271.50

TOTAL \$ 61,470.89

2013 KES Statement of Expenditures Cont.

General Administration		
Salaries	\$ 3,080.00	
Benefits	1,389.57	
Purchased	64,151.12	
TOTAL		\$ 68,620.69
School Administration		
Salaries	\$ 132,753.00	
Benefits	37,116.42	
Purchased	16,521.14	
Supplies	2,064.62	
Other	485.00	
TOTAL		\$ 188,940.18
Operation & Maintenance of Plant		
Salaries	\$ 83,559.09	
Benefits	19,132.64	
Purchased	62,077.57	
Supplies	72,806.22	
TOTAL		\$ 237,575.52
Student Transportation		
Purchased		\$ 79,637.00
TOTAL ELEMENTARY		\$ 2,680,237.37

2013 KES Treasurer's Report

Form F4

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION
COMPUTER & STATISTICAL SERVICES
CONCORD

Kensington
District

Please follow the
accompanying instructions
carefully.

REPORT OF SCHOOL DISTRICT TREASURER
for the School District of Kensington
Fiscal Year July 1, 2012__ to June 30, 2013__

SUMMARY

Cash on Hand July 1, 2012__ (Treasurer's bank balance)	285,277.81
Received from Selectmen (Include only amounts actually received)	
Current Appropriation	2,596,234.00
Deficit Appropriation	
Balance of Previous Appropriations	
Advance on Next Year's Appropriations	
Revenue from State Sources	290,038.60
Revenue from Federal Sources	
Received from Tuitions	
Received as income from interest	78.98
Received from Sale of Notes and Bonds (Principal only)	
Revenue from Capital Reserve Funds	
Revenue from all Other Sources	80,673.22
TOTAL RECEIPTS	2,967,024.80
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts)	3,252,302.61
LESS SCHOOL BOARD ORDERS PAID	(2,957,881.18)
BALANCE ON HAND JUNE 30, 2013__ (Cash & Investment Balance)(Treasurer's Bank Balance)	294,421.43

August 27, 2013
Date

Donna J. Hall
Donna J. Hall
District Treasurer

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Kensington of which the above is a true summary for the fiscal year ending June 30, 2013, and find them correct in all respects.

11/21/13
Date

Auditors

Linda Blood

2013 KES Contracts

Kensington Contracts, 2012-2013

Name	Position	Total Contract
Beauchemin, Annie	Art 50%	\$25,720.00
Beland-Mosher, Jenn	Special Education, 50%	\$27,496.50
Calias, Jeanne	Speech 85%	\$61,874.05
Carrier, Angela*	Nurse	\$36,166.00
Culver, Christine	Gr. 3	\$74,845.00
D'Agostino, Tammy	Gr. 5	\$58,171.00
Danushis, Amy	Reading Specialist	\$72,793.00
Gagnon-Mosher, Elizabeth	Gr. 3	\$64,438.00
Greenwood, Barbara	Kindegartenr	\$75,793.00
Haug, Susan	Gr. 4	\$71,297.00
Kilcoyne, Magaret	Gr. 2	\$75,709.00
Knighly, Mary	Gr. 4	\$71,989.00
Lawler, Wendy	Gr. 2	\$76,033.00
McIntosh, Laurie	Occupational Therapist, 40%	\$25,775.20
Roffman, Nancy	Gr. 1	\$65,938.00
Roseberry, Lisa*	Nurse	\$15,409.00
Schwartz, Whitney	Special Education	\$64,438.00
Small, Rachel	Gr. 5	\$65,672.00
Sperry, Felicia	20% Guidance, 20% Psychologist	\$29,117.20
Spinosa, Lili	Physical Education	\$64,938.00
Steinberg, Amy	Gr. 5	\$54,993.00
Switzer, Barbara	Principal	\$90,183.00
Vallone, Christine	Music 50%	\$34,244.50

*Partial Year

2013 Special Education Report

KENSINGTON SCHOOL DISTRICT

SPECIAL EDUCATION PROGRAMS

PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a

<u>SPECIAL EDUCATION EXPENSES</u>		2011-2012	2012-2013
1210	Special Programs	248,763	209,112
1430	Summer School	0	0
2140	Psychological Services	14,300	14,559
2139	Vision Services	0	0
2150	Speech and Audiology	60,960	61,874
2159	Speech-Summer School	0	0
2160	Physical Therapy	0	0
2150	Occupational Therapy	25,394	25,775
2722	Special Transportation	4,207	4,384
2729	Summer School Transportation	0	0

Total Expenses	353,624	315,704
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SPECIAL EDUCATION REVENUE

1950	Services to other LEAs	0	0
3110	Special Ed. Portion Adequacy funds	45472	45472
3110	Foundation Aid	0	0
3111	Catastrophic Aid	0	0
3190	Medicaid	2613	3259

Total Revenues	48,085	48,731
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<u>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</u>	<u>305,539</u>	<u>266,973</u>
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2013 KES Pupil Statistics

TABLE III
KENSINGTON PUPILS
STATISTICS FOR TEN YEARS ENDING JUNE 2013

	Wks/Yr	Boys	Girls	Total	Average Attendance	Average Absence	Average Membership	% of Attendance
2003-2004	38	101	96	197	173.8	6.4	180.2	96
2004 -2005	38	112	86	198	176.1	5.6	181.7	97
2005 -2006	38	91	117	208	189	6.1	195.1	96.8
2006-2007	38	99	117	216	187.7	7.2	194.9	96.3
2007- 2008	38	102	112	214	187.8	6	193.8	96
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 KES Enrollment

TABLE I
KENSINGTON PUPILS
TOTAL ENROLLMENT JANUARY 1, 2013

	K	1	2	3	4	5	Total
Kensington Elementary	18	21	27	25	28	47	166

2012 Comparison	16	27	26	28	49	38	184
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TABLE II
PERFECT ATTENDANCE FOR ENTIRE YEAR 2012-2013

Grantly Carter
Emma Chisholm
Baylee Ingham
Zachary Ingham
Sarah Perry
Jason Raslavicus
Cade Ronan
Alexander Smith
Dylan Thurlow

2013 KES Deliberative Session

Kensington School Deliberative Session

February 6, 2013

The Moderator, Bob Solomon, called the session to order at 6:05 PM. Mr. Solomon led the meeting in a salute to the flag. Mr. Solomon then introduced the School Board members, Mrs. Switzer, Mr. Flynn and the School District Clerk. He then explained that this was the first session of the School District meeting as Kensington is a SB2 Town. The first session is a Deliberative Session and voting will be held on March 12, 2013.

Mr. Solomon read the Warrant as follows:

1. Shall the District raise and appropriate 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, for the purposes set forth therein, totaling \$2,680,495? Should this article be defeated, the operating budget shall be \$2,831,122 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 recommends \$2,680,495 as set forth on said budget.)

Mrs. Mower addressed the meeting and thanked everyone for coming. She explained the increases in this year's budget and stated that the KES Staff, Administration, and School Board worked hard to bring the budget in line due to the present economic situation and concern voiced by the town in previous years. Mrs. Mower indicated that the budget is down 11.1% as compared to last year and including the expenditure of Article 2. the budget will be down 9.5%. Mrs. Mower reviewed some of the line items that have decreased which included teachers' salaries as two teachers are retiring and will not be replaced, professional services for ESOL has decreased because there will be less students serviced, less Special Education aides because of the drop in enrollment and the 10 year bond for the addition will be paid. Mrs. Mower also stated that the one increase will be Special Education tuition as there may be one student who will need an outside placement at a projected cost of \$45,000 which if not used will be returned to the town and stated that last year the school district returned \$85,000 to the town and \$92,000 the previous year. Mrs. Mower also indicated that the lunch program is a self-sufficient program and does not impact the budget.

Jim Thompson asked why the two teachers were not going to be replaced. Mrs. Mower answered that because of the decrease in enrollment it would not be necessary to replace them.

Mrs. Felch asked what the projected enrollment is and was told that there would be 133 students next year.

Mr. Galitski asked why the enrollment was dropping and Mrs. Mower stated there were just less elementary aged students in Kensington.

Mrs. Felch then asked how many teachers would be at KES next year. Mrs. Mower stated there would be 9 classroom teachers next year. Mrs. Felch indicated that the state would allow 25 – 30 students per classroom. Mrs. Mower stated the School Board looks at the dynamics of the class in determining class size.

Grace Beason asked what the student-teacher ratio is in the other elementary school in the SAU and was told that all are comparable to Kensington.

Mr. Waldron asked if the para-professionals at KES receive health insurance and was told that they do not. He then asked that when the Obama plan takes effect will the district need to provide health insurance. Mr. Flynn indicated the plan only affects those businesses with more than fifty employees and KES does not employ fifty people.

2013 KES Deliberative Session Minutes

Mrs. Macek asked for clarification regarding the \$50,000 line item for the lunch program and was told that the state requires the line item be on the operating budget but that it does not impact tax payers.

There was no further discussion nor were any amendments offered.

Mr. Solomon read Article 2 as follows:

Shall the Kensington School District enter into a collective bargaining agreement with the Kensington Education Association (the union representing the teachers) covering the three year period from September 1, 2013 to August 31, 2016, and approve the cost items included therein containing the following increases in salaries and benefits over the preceding year: \$48,967 in 2013-2014, \$49,804 in 2014-2015, and \$43,007 in 2015-2016?

And, further to raise and appropriate the sum of \$48, 967 for the 2013-2014 year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels in the prior fiscal year. (The School Board recommends that the School District enter into this agreement and make the appropriation of \$48,967.)

(Note: This agreement includes a change in the teachers' contribution toward medical insurance plans. The Point of Service contribution will increase from 17% to 19% in years 1 and 2, then 20% in year 3. The HMO Plan contribution will increase from 12% to 14% in years 1 and 2, then 15% in year 3.)

Mrs. Mower stated that the percentage that teachers contribute to their health insurance was a key point in the negotiations. Secondly, the teachers agreed to work one additional day at no cost to the taxpayers.

Mrs. Felch asked if next year's budget would show a decrease in the cost of health insurance and was told that it would.

There was no further discussion or amendments to the article.

There were no further reports of agents, auditors or committees to come before the meeting.

Mr. Bonitatibus presented Mrs. Mower with a gift in honor of her nine years on the Kensington School Board and thanked her for all of her time and effort on the board.

Mrs. Switzer presented flowers to Mrs. Mower and thanked her profusely for all of her support to the administration, staff and students of KES.

Mr. Flynn presented Mrs. Mower with a certificate and gift from the SAU for her service to the SAU.

The meeting adjourned at 6:33 PM.

Respectfully submitted,

THE EXETER REGION
COOPERATIVE
SCHOOL DISTRICT

ANNUAL REPORT

For the Year Ending June 30, 2013
For the Proposed 2014-2015 Budget

2013 Exeter Region Cooperative School District

EXETER REGION COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S OFFICE

Michael A. Morgan
Superintendent of Schools
(603) 775-8653
mmorgan@sau16.org

Saundra L. MacDonald
Assistant Superintendent of Schools
(603) 775-8679
samacdonald@sau16.org

Paul A. Flynn
Associate Superintendent of Schools
Director of Human Resources
(603) 775-8652
pflynn@sau16.org

Amy R. Ransom
Business Administrator
(603) 775-8669
aransom@sau16.org

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

Carol Y. Andre
Special Education Administrator
(603) 775-8646
candre@sau16.org

2014 ERCSD Members & Officers

EXETER REGION COOPERATIVE SCHOOL DISTRICT

BOARD MEMBERS AND DISTRICT OFFICERS

Chair of the School Board: Kate Segal

NAME	TERM EXPIRES	TOWN
Maggie Bishop	2015	Exeter
Darrell Chichester	2016	Exeter
Kathryn Clark	2014	Kensington
Linda Garey	2016	Brentwood
Alicia Heslop	2015	Newfields
Helen Joyce	2015	Stratham
Dave Miller	2014	East Kingston
Mark Portu	2014	Stratham
Kate Segal	2014	Exeter

School District Website: www.sau16.org

Moderator: Kate Miller

School District Clerk: Susan EH Bendroth

School District Treasurer: Luke Breton

BUDGET ADVISORY COMMITTEE MEMBERS

Chair of the Budget Advisory Committee: David Pendell

NAME	TERM EXPIRES	TOWN
John Bridle	2016	Exeter
Susan Canada	2015	Stratham
Lucy Cushman	2016	Stratham
Simon Heslop	2016	Newfields
Cheryl McDonough	2014	Kensington
Roy Morrisette	2014	Exeter
David Pendell	2015	East Kingston
Carl Robertson	2015	Exeter
Elyse Gallo Seeley	2014	Brentwood
Mark Portu		ERCSD Board Rep

2014 ERCSD Warrant

January 9, 2014 Public Hearing
WARRANT

EXETER REGION COOPERATIVE SCHOOL DISTRICT

To the inhabitants of the Exeter Region Cooperative School District,
County of Rockingham, State of New Hampshire qualified to vote upon
District affairs:

You are hereby notified to meet as follows:

FIRST SESSION OF THE ANNUAL MEETING (Deliberative Session): In the
Arthur L. Hanson III Center for the Performing Arts at Exeter High School,
1 Blue Hawk Drive in Exeter, New Hampshire on Thursday, February 6, 2014, at
7:00 PM for explanation, discussion, debate, and possible amendment of the
following warrant articles:

1. 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 \$54,385,508? Should this article be defeated, the operating budget shall be \$53,941,272, 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 \$54,385,508 as set forth on said budget.)

2. Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Area Administrators' Association covering the three-year period from September 1, 2014 to August 31, 2017 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2014-15	\$ 49,613
2015-16	\$ 34,856
2016-17	\$ 35,553

and further raise and appropriate the sum of \$49,613 for the 2014-15 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

2014 ERCSD Warrant

3. Shall the District approve the cost items included in the collective bargaining agreement reached between the Exeter Region Cooperative School Board and the Exeter Education Association covering the three-year period from September 1, 2014 to August 31, 2017 which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2014-15	\$ 412,058
2015-16	\$ 631,578
2016-17	\$ 570,343

and further raise and appropriate the sum of \$412,058 for the 2014-15 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed. (The School Board and the Budget Advisory Committee both recommend this appropriation.)

4. Shall the district vote for the removal of the limitation placed on the Maintenance Fund (established by the 2001 District meeting under RSA 198:20-c for the purpose of funding long term and/or unexpected maintenance/repair projects of school buildings and grounds); such change would allow the fund to exceed the \$500,000 (including interest) limitation placed on it. (School Board recommends) (Majority vote required)

5. Shall the district vote for the removal of the limitation placed on the Special Education Fund (established by the 2002 District meeting under RSA 198:20-c for the purpose of funding unanticipated special education cost); such change would allow the fund to exceed the \$500,000 (including interest) limitation placed on it. (School Board recommends) (Majority vote required)

6. Shall the district vote to authorize the school board to release all claims to a twelve foot wide easement running from the fence by the school track through the Carlisle property to Old Town Farm Road on such terms and conditions as the school board shall determine are in the best interest of the School District? (School Board recommends) (Majority vote required)

7. To hear reports of agents, auditors, and committees or officers heretofore chosen.

8. To transact any other business which may legally come before the meeting.

2014 ERCSD Warrant

SECOND SESSION: At the polling places designated below on **Tuesday, March 11, 2014**, to choose the following School District Officers:

School District Board Member (Exeter)	3-year Term Expiring 2017,
School District Board Member (E. Kingston)	3-year Term Expiring 2017,
School District Board Member (Kensington)	2-year Term Expiring 2016,
School District Board Member (Stratham)	3-year Term Expiring 2017,
School District Moderator	1-year Term Expiring 2015,
Budget Committee Member (Brentwood)	3-year Term Expiring 2017,
Budget Committee Member (Exeter)	3-year Term Expiring 2017,
Budget Committee Member (Kensington)	3-year Term Expiring 2017;

and vote on the articles listed 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:

<u>VOTERS IN TOWN OF</u>	<u>POLLING PLACE</u>	<u>POLLING HOURS</u>
Brentwood	Recreation Center	8:00 AM to 7:00 PM
East Kingston	East Kingston Elementary School Multi-purpose Room	8:00 AM to 7:00 PM
Exeter	Talbot Gym Tuck Learning Campus	7:00 AM to 8:00 PM
Kensington	Kensington Elementary School	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

2014 ERCSD Warrant

Given under our hands at Exeter, NH on this 9th day of January, 2014.

EXETER REGION COOPERATIVE SCHOOL DISTRICT SCHOOL BOARD


Margaret Bishop


Linda Garey


Darrell Chichester



Alicia Heslop


Mark Portu


David Miller


Helen Joyce


Kathryn Clark


Kate Segal

2014 ERCSD Proposed Budget



New Hampshire
Department of
Revenue Administration

2014
MS-26

SCHOOL BUDGET FORM

(RSA 21-J:34)

Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2014 to June 30, 2015

Form Due Date: 20 days after meeting

Instructions

This form was posted with the warrant on:

1-21-14

1. Use this form to list **ALL APPROPRIATIONS** in the appropriate "Recommended" and "Not Recommended" fields. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

http://www.revenue.nh.gov/munc_prop/municipalservices.htm

ENTITY'S INFORMATION

School District:

Exeter Coop (Regional)

04R

Municipalities Served:

Brentwood, East Kingston, Exeter, Kensington, Newfields, Stratham

2014 ERCSD Proposed Budget



New Hampshire
Department of
Revenue Administration

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SCHOOL BOARD MEMBERS

First Name:	Kate	Last Name:	Segal
First Name:	David	Last Name:	Miller
First Name:	Maggie	Last Name:	Bishop
First Name:	Alicia	Last Name:	Heslop
First Name:	Linda	Last Name:	Garry
First Name:	Kathryn	Last Name:	Clark
First Name:	Mark	Last Name:	Portu
First Name:	Helen	Last Name:	Joyce
First Name:	Darrell	Last Name:	Chichester

Add Board Member

2014 ERCSD Proposed Budget

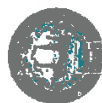
New Hampshire
Department of
Revenue Administration



**2014
MS-26**

APPROPRIATIONS

INSTRUCTION 1		Purpose of Appropriation (RSA 322-V)		Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year Available by DRA	Appropriations Ending FY (Recommended)	Appropriations Ending FY (Not Recommended)
1100-1199	Regular Programs			Add Warrant Article -	\$14,321,559	\$15,286,914	\$13,552,661	
				1			\$13,552,661	
1200-1299	Special Programs			Add Warrant Article -	\$4,195,449	\$4,798,516	\$6,593,749	
				1			\$6,593,749	
1300-1399	Vocational Programs			Add Warrant Article -	\$1,407,759	\$1,513,500	\$1,342,891	
				1			\$1,342,891	
1400-1499	Other Programs			Add Warrant Article -	\$738,401	\$815,784	\$815,784	
				1			\$815,784	
1500-1599	Non-Public Programs			Add Warrant Article -				
1600-1699	Adult/Continuing Ed. Programs			Add Warrant Article -	\$120,124	\$145,941	\$146,141	
				1			\$146,141	
1700-1799	Comm./Jr. College Ed. Programs			Add Warrant Article -				
1800-1899	Community Service Programs			Add Warrant Article -				
Instruction Subtotal					\$20,781,292	\$22,560,655	\$22,451,226	



**2014
MS-26**

2014 ERCSD Proposed Budget

SUPPORT SERVICES						
Account #	Purpose of Appropriations (RSA 324:4)	Operating Budget Warrant Article #	Expenses for Prior Year	Appropriations Current Year As Approved by DBA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
2000-2199	Student Support Services	Add Warrant Article	\$1,936,302	\$2,338,253	\$2,499,955	
		-			\$2,499,955	
2200-2299	Instructional Staff Services	Add Warrant Article	\$380,400	\$440,009	\$1,329,578	
		-			\$1,329,578	
	Support Services Subtotal		\$2,316,702	\$2,778,262	\$3,829,533	

GENERAL ADMINISTRATION						
Account #	Purpose of Appropriations (RSA 324:4)	Operating Budget Warrant Article #	Expenses for Prior Year	Appropriations Current Year As Approved by DBA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
2310 (840)	School Board Configuration	Add Warrant Article				
		-				
2310-2319	Other School Board	Add Warrant Article	\$61,045	\$99,500	\$99,500	
		-			\$99,500	
	General Administration Subtotal		\$61,045	\$99,500	\$99,500	

EXECUTIVE ADMINISTRATION						
Account #	Purpose of Appropriations (RSA 324:4)	Operating Budget Warrant Article #	Expenses for Prior Year	Appropriations Current Year As Approved by DBA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
2320 (310)	SAU Management Services	Add Warrant Article	\$964,436	\$980,032	\$1,062,231	
		-			\$1,062,231	
2320-2399	All Other Administration	Add Warrant Article	\$245,631	\$247,124	\$241,020	
		-			\$241,020	

2014 ERCSD Proposed Budget

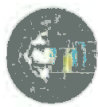
New Hampshire
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2400-2499 School Administration Services	Add Warrant Article	\$1,762,910	\$1,815,986	\$1,802,945	
	-	1		\$1,802,945	
2500-2599 Business	Add Warrant Article				
	-				
2600-2699 Plant Operation & Maintenance	Add Warrant Article	\$3,801,942	\$4,290,366	\$4,602,906	
	-	1		\$4,602,906	
2700-2799 Student Transportation	Add Warrant Article	\$1,741,848	\$1,803,965	\$1,874,098	
	-			\$1,874,098	
2800-2899 Support Service, Central & Other	Add Warrant Article	\$9,721,135	\$11,406,722	\$11,729,886	
	-	1		\$11,729,886	
Executive & Administration Subtotal		\$18,237,902	\$20,544,195	\$21,313,086	

Account #	Purpose of Appropriations (RSA 923:14)	Operating Budget Warrant Article #	Expenditures for 2001 Year	Appropriations Current Year As Approved by DE	Appropriations Ending FY (As Recommended)	Appropriations Ending FY (Not Recommended)
3100 Food Service Operations		Add Warrant Article	\$904,617	\$1,100,000	\$1,100,000	
		-			\$1,100,000	
3200 Enterprise Operations		Add Warrant Article		\$818,510	\$818,510	
		-			\$818,510	
Non-Instructional Services Subtotal			\$904,617	\$1,918,510	\$1,918,510	



New Hampshire
Department of
Revenue Administration

2014
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2014 ERCSD Proposed Budget

FACILITIES ACQUISITION AND CONSTRUCTION						
Account #	Purpose of Appropriations (BSA 32-3 V)	Operating Budget Warrant Article #	Exp. Incurred for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Enuring FY (Recommended)	Appropriations Enuring FY (Not Recommended)
4100	Site Acquisition	Add Warrant Article -				
4200	Site Improvement	Add Warrant Article -				
4300	Architectural/Engineering	Add Warrant Article -				
4400	Educational Specification Development	Add Warrant Article -				
4500	Building Acquisition/Construction	Add Warrant Article -				
4600	Building Improvement Services	Add Warrant Article -				
4900	Other Facilities Acq. & Construction	Add Warrant Article -				
Facilities Acquisition and Construction Subtotal						

2014 ERCSD Proposed Budget

New Hampshire
Department of
Revenue Administration



**2014
MS-26**

OTHER OUTLAYS (5000-5999) ①						
Account #	Purpose of Appropriations (RSA 32:2, VI)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Existing FY (Recommended)	Appropriations Existing FY (Not Recommended)
5110	Debt Service - Principal ②	Add Warrant Article		\$2,541,720	\$2,421,409	
		-			\$2,421,409	
5120	Debt Service - Interest ②	Add Warrant Article		\$1,957,158	\$2,072,244	
		-			\$2,072,244	
Other Outlays Subtotal				\$4,498,878	\$4,493,653	

FUNDRAISERS ①						
Account #	Purpose of Appropriations (RSA 32:2, VI)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Year As Approved by DRA	Appropriations Existing FY (Recommended)	Appropriations Existing FY (Not Recommended)
5220-5221	To Food Service ②	Add Warrant Article				
		-				
5222-5229	To Other Special Revenue ②	Add Warrant Article				
		-				
5230-5239	To Capital Projects ②	Add Warrant Article				
		-				
5254	To Agency Funds ②	Add Warrant Article				
		-				
5300-5399	Intergovernmental Agency Allocations ②	Add Warrant Article		\$300,000	\$280,000	
		-			\$280,000	

2014 ERCSD Proposed Budget

New Hampshire
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Supplemental Appropriation	Add Warrant Article					
	-					
Deficit Appropriation	Add Warrant Article					
	-					
Fund Transfers Subtotal			\$300,000		\$280,000	
Operating Budget Total			\$42,301,558		\$52,700,000	\$54,385,508

2014 ERCSD Proposed Budget

New Hampshire
Department of
Revenue Administration



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SPECIAL WARRANT ARTICLES									
Account #	Purpose of Appropriations	Operating Budgets	Expenditures for	Appropriations Existing FY Recommended	Appropriations Existing FY (Not Recommended)	Appropriations Existing FY Recommended	Appropriations Existing FY (Not Recommended)	Appropriations Existing FY Recommended	Appropriations Existing FY (Not Recommended)
		What Not Article #	What Not Article #	What Not Article #	What Not Article #	What Not Article #	What Not Article #	What Not Article #	What Not Article #
5251	To Capital Reserves	Add Warrant Article							
5252	To Expendable Trust	Add Warrant Article							
5253	To Non-Expendable Trust	Add Warrant Article							
	Additional Special Articles	Add Warrant Article							
	Special Articles Recommended								



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INDIVIDUAL WARRANT ARTICLES

Individual warrant articles are not necessary the same as the "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

Account #	Purpose of Appropriations (RSA 323:1)	Operating Budget Warrant Article #	Expenditures for Prior Year	Appropriations Current Fiscal Year	Appropriations Encumbered FY (Recommended)	Appropriations Available FY (Not Recommended)
Individual Articles (describe below)						
	Collective Bargaining Agreement	-	2		\$49,613	
	Collective Bargaining Agreement	-	3		\$412,058	
Individual Articles Recommended					\$461,671	

You have reached the end of the Appropriations Section. Please review the this section for accuracy, then move on to the Revenues Section.

2014 ERCSD Proposed Budget

New Hampshire
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REVENUES					
FROM LOCAL SOURCES					
Account #	Purpose of Appropriation (RSA 322:1)	Operating Budget Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Enacting Fiscal Year
1300-1349 Tuition		Add Warrant Article	\$899,740	\$900,000	\$900,000
		-			\$900,000
1400-1449 Transportation Fees		Add Warrant Article			
		-			
1500-1599 Earnings on Investments		Add Warrant Article	\$1,145	\$1,000	\$1,000
		-			\$1,000
1600-1699 Food Service Sales		Add Warrant Article	\$734,043	\$910,000	\$910,000
		-			\$910,000
1700-1799 Student Activities		Add Warrant Article		\$300,000	
		-			
1800-1899 Community Services Activities		Add Warrant Article			
		-			
1900-1999 Other Local Sources		Add Warrant Article	\$458,868	\$470,500	\$474,000
		-			\$474,000
Local Sources Subtotal			\$2,093,796	\$2,581,500	\$2,285,000



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FROM STATE SOURCES		Operating Budget Warrant Article #		Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Enacting Fiscal Year
Account #	Purpose of Appropriation (RSA 323-V)					
3210	School Building Aid	Add Warrant Article		\$1,673,574	\$1,621,917	\$1,551,848
		-				\$1,551,848
3215	Kindergarten Building Aid	Add Warrant Article				
		-				
3220	Kindergarten Aid	Add Warrant Article				
		-				
3230	Catastrophic Aid	Add Warrant Article		\$333,620	\$434,868	\$450,000
		-				\$450,000
3240-3249	Vocational Aid	Add Warrant Article		\$1,057,362	\$1,000,000	\$1,000,000
		-				\$1,000,000
3250	Adult Education	Add Warrant Article				
		-				
3260	Child Nutrition	Add Warrant Article		\$8,314	\$70,000	\$10,000
		-				\$10,000
3270	Driver Education	Add Warrant Article				
		-				
3290-3299	Other State Sources	Add Warrant Article				
		-				
State Sources Subtotal				\$3,072,870	\$3,066,785	\$3,011,848

2014 ERCSD Proposed Budget

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FROM FEDERAL SOURCES		Operating Budget Warrant Article	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Expiring Fiscal Year
Account #	Purpose of Appropriation (RSA 323:4)				
4100-4539	Federal Program Grants	Add Warrant Article	\$541,902	\$478,510	\$478,510
		-			
4540	Vocational Education	Add Warrant Article			\$478,510
		-			
4550	Adult Education	Add Warrant Article	\$291,287	\$340,000	\$340,000
		-			\$340,000
4560	Child Nutrition	Add Warrant Article	\$177,009	\$180,000	\$180,000
		-			\$180,000
4570	Disabilities Programs	Add Warrant Article			
		-			
4580	Medicaid Distribution	Add Warrant Article	\$168,531	\$214,981	\$200,000
		-			\$200,000
4590-4999	Other Federal (except 4810)	Add Warrant Article	\$22,415		
		-			
4810	Federal Forest Reserve	Add Warrant Article			
		-			
Federal Sources Subtotal			\$1,201,144	\$1,213,391	\$1,198,510



New Hampshire
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OTHER FINANCING SOURCES					
Account #	Purpose of Appropriations (RSA 323:1)	Warrant Article #	Actual Revenues Fiscal Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
5110-5139	Sale of Bonds or Notes	Add Warrant Article			
		-			
5221	Trans from Food Service-Spec Rev Funds	Add Warrant Article			
		-			
5222	Transfer from Other Spc Rev Funds	Add Warrant Article			
		-			
5230	Transfer from Capital Project Funds	Add Warrant Article			
		-			
5251	Transfer from Capital Reserve Funds	Add Warrant Article			
		-			
5252	Transfer from Expendable Trust Funds	Add Warrant Article			
		-			
5253	Trans. from Non-Expend. Trust Funds	Add Warrant Article			
		-			
5500-5699	Other Financing Sources	Add Warrant Article			
		-			
5140	This Section for Calculation of RAN's (Reimbursement-Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY less RAN, Revenue Last FY				
		-			
		Add Warrant Article			
		-			

2014 ERCSD Proposed Budget

New Hampshire
Department of
Revenue Administration



**2014
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	Add Warrant Article				
Supplemental Appropriation (Contra)					
	-				
Voted From Fund Balance	Add Warrant Article				
	-				
Fund Balance to Reduce Taxes	Add Warrant Article	\$1,080,880	\$1,326,904	\$1,000,000	
	-			\$1,000,000	
Other Financing Sources Subtotal		\$1,080,880	\$1,326,904	\$1,000,000	
Total Estimated Revenue & Credits		\$7,448,690	\$8,189,560	\$7,495,358	



2014 ERCSD Proposed Budget

BUDGET SUMMARY

	Current Year	Existing Year
Operating Budget Appropriations Recommended	\$52,700,000	\$54,385,508
Special Warrant Articles Recommended		
Individual Warrant Articles Recommended		\$461,671
TOTAL Appropriations Recommended	\$52,700,000	\$54,847,179
Less: Amount of Estimated Revenues & Credits	\$8,188,580	\$7,495,358
Less: Amount of State Education Tax/Grant	\$5,463,225	\$5,887,442
Estimated Amount of Local Taxes to be Raised for Education	\$39,048,195	\$41,464,379

2014 ERCSD Proposed Budget



New Hampshire
Department of
Revenue Administration

2014
MS-26

Exeter Coop (Regional) (04R)

PREPARER'S 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.

Preparer's First Name

Amy

Preparer's Last Name

Ransom

Preparer's Signature and Title

☐ Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

1-13-14

Date

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 Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

School Board Member's Signature and Title

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School Board Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerfameau: shelly.gerfameau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHARA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

2014 ERCSD Default Budget

DEFAULT BUDGET OF THE SCHOOL

OF: Exeter Region Cooperative School District, NH

Fiscal Year From July 1, 2014 to June 30, 2015

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.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

SCHOOL BOARD

or

Budget Committee if RSA 40:14-b is adopted

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.

Kate Segal
Mike Jones
Maggie Busby
Donna

AKH
Linda Hume

NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)230-5090

2014 ERCSD Default Budget

Default Budget - School District of Exeter Region Cooperative_ FY 14-15

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
INSTRUCTION					
1100-1199	Regular Programs	15,006,914	(1,180,137)		13,826,777
1200-1299	Special Programs	4,798,516	1,795,233		6,593,749
1300-1399	Vocational Programs	1,513,500	(170,609)		1,342,891
1400-1499	Other Programs	515,784	-		515,784
1500-1599	Non-Public Programs				
1600-1699	Adult/Continuing Ed. Programs	145,941	-		145,941
1700-1799	Community/Jr.College Ed. Programs				
1800-1899	Community Service Programs				
SUPPORT SERVICES (2000-2299)					
2000-2199	Student Support Services	2,338,253	161,702		2,499,955
2200-2299	Instructional Staff Services	440,008	889,689		1,329,697
GENERAL ADMINISTRATION					
2310 840	School Board Contingency		-		
2310-2319	Other School Board	99,500	-		99,500
EXECUTIVE ADMINISTRATION					
2320-310	SAU Management Services	980,832	82,198		1,063,031
2320-2399	All Other Administration	247,124	(5,104)		241,920
2400-2499	School Administration Service	1,815,968	(13,041)		1,802,945
2500-2599	Business		-		
2600-2699	Operation & Maintenance of Plant	4,290,368	(5,385)		4,284,983
2700-2799	Student Transportation	1,803,965	70,134		1,874,099
2800-2899	Support Service Central & Other	11,403,722	(77,064)		11,326,658
NON-INSTRUCTIONAL SERVICES					
3100	Food Service Operations	1,100,000	-		1,100,000
3200	Enterprise Operations	1,118,610	(300,000)		818,610
FACILITIES ACQUISITION AND CONSTRUCTION					
4100	Site Acquisition				
4200	Site Improvement				
4300	Architectural/Engineering				
4400	Educational Specification Develop.				
4500	Building Acquisition/Construction				
4600	Building Improvement Services				
4900	Other Facilities Acquisition and Construction Services				

MS-DS
Rev. 10/10

2014 ERCSD Default Budget

Default Budget - School District of Exeter Region Cooperative FY14-15

1	2	3	4	5	6
Acct #	PURPOSE OF APPROPRIATIONS (RSA 32:3 V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
OTHER OUTLAY (5300-5399)					
5110	Debt Service - Principal	2,841,720	(120,311)		2,721,409
5120	Debt Service - Interest	1,957,158	115,086		2,072,244
FUND TRANSFERS					
5220-5221	To Food Service				
5222-5229	To Other Special Revenue				
5230-5239	To Capital Projects				
5254	To Agency Funds				
5300-5399	Intergovernmental Agency Alloc.	280,000			280,000
	SUPPLEMENTAL				
	DEFICIT				
	TOTAL	52,700,000	1,241,273		53,941,272

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
1200-1299	Increase in required services	1100-1199	reallocation to proper accounting function
2000-2199	Increase in services	1300-1399	change in staff/program
2200-2299	reallocation to proper accounting function/change in services	2320-2399	reduction in budget
2320-310	change in apportionment	2400-2499	change in staff/reduction in budget
2700-2799	increase in contract	2800-2899	reduction in utilities
		2900-2999	change in benefit elections
		3200	reduction in budget

MS-DS
Rev. 10/10

2014 ERCSD Special Education Report

EXETER REGION COOPERATIVE SCHOOL DISTRICT SPECIAL EDUCATION EXPENSES/REVENUES

<u>SPECIAL EDUCATION EXPENSES</u>		<u>2011-2012</u>	<u>2012-2013</u>
1200/1230	Special Programs	3,995,126	4,159,897
1430	Summer School**	3,670	33,553
2140	Psychological Services	146,398	149,546
2150	Speech and Audiology	266,473	215,464
2159	Speech Summer School	0	0
2162	Physical Therapy	23,150	17,675
2163	Occupational Therapy	4,473	8,393
2332	Administration Costs	141,592	155,438
2722	Special Transportation	348,153	439,187
TOTAL EXPENSES		4,929,035	5,179,153
<u>SPECIAL EDUCATION REVENUES</u>			
1950	Service to other LEAs	0	0
3110	Special Ed Portion Adequacy Funds	863,688	863,688
3240	Catastrophic Aid	183,481	333,620
4580	Medicaid	187,336	168,531
TOTAL REVENUES		1,234,505	1,365,839
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		<u>3,694,530</u>	<u>3,813,314</u>

** Summer School received ARRA Grant Funds in 2011-2012
These funds reduced Summer School Expense by \$28,374.95

2014 ERCSD Auditor's Report



Stephen D. Plodzik, PA

Edward T. Perry, CPA

James A. Sojka, CPA

Sheryl A. Pratt, CPA

January 23, 2014

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

Dear Members of the Board:

We have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Exeter Region Cooperative School District for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 26, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Melodie A. Frazier, CPA

Michael J. Campo, CPA

Kathryn C. Sanders, CPA

Donna M. LaClair, CPA*

Ashley J. Miller, CPA

Tyler A. Paine, CPA

Kyle G. Gingras, CPA

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Exeter School District are described in Note 1 to the financial statements. As described in Note 16 to the financial statements, the District changed accounting policies related to the classification of certain assets, liabilities, and net assets by adopting Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and applying early implementation of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the School District's financial statements were:

Management's estimate of the useful lives of capital assets is based on historical information and guidance provided by the industry. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the liability for other postemployment benefits is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the liability for other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

PLODZIK & SANDERSON
Professional Association / Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

* Also Licensed in Massachusetts

2014 ERCSD Auditor's Report

Exeter Region Cooperative School District

January 23, 2014

Page 2

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

The government-wide financial statements were not prepared by management. We prepared these financial statements which management reviews and approves.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We will be requesting certain representations from management that will be included in the management representation letter which will be forthcoming upon completion of the audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

During the course of our audit we noted the following matters which have been discussed with the Business Administrator:

- While performing an examination of the internal controls over purchasing and cash disbursements we found three instances where the purchase order was dated after the invoice date, and two instances in which the invoice was not paid in a timely manner. We recommend that the School District adhere to their purchasing policy to ensure that purchases are approved prior to the actual payment being made and that all invoices be made in a timely manner so that late fees can be avoided.
- In the food service fund it was noted that the program's fund balance exceeds three months' average expenditures by \$56,921. According to the *Code of Federal Regulations*, title 7, sec. 210.14, "The school fund authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service..." We recommend that the School District make sure that it does not retain more fund balance in the food service fund than is allowable.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

2014 ERCSD Auditor's Report

Exeter Region Cooperative School District

January 23, 2014

Page 3

This information is intended solely for the use of the School Board and management of the Exeter Region Cooperative School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,


PLODZIK & SANDERSON
Professional Association

2013 ERCSD Deliberative Session

MINUTES OF THE EXETER REGION COOPERATIVE SCHOOL DISTRICT
FIRST SESSION OF THE 2013 ANNUAL MEETING
DELIBERATIVE SESSION – THURSDAY, FEBRUARY 7, 2013 – 7:00 PM
EXETER HIGH SCHOOL ARTHUR HANSON III CENTER

ERCSD BOARD MEMBERS PRESENT:

David Miller - Chair – East Kingston
Mark Portu – Stratham
Helen Joyce – Stratham
Joni Reynolds – Kensington

Kate Segal – Vice Chair – Exeter
Elizabeth Faria – Brentwood
Kate Miller – Exeter
Maggie Bishop – Exeter

ERCSD BOARD MEMBERS ABSENT:

Alicia Heslop – Newfields

ADMINISTRATION: Michael Morgan - Superintendent

Amy Ransom – Business Administrator

CHAIR BUDGET ADVISORY COMMITTEE: David Pendell

ERCSD Clerk: Susan Bendroth

Moderator Charles Tucker called the meeting to order at 7:00 PM followed by the Pledge of Allegiance, introduction of the board members, administration and other parties. He explained the purpose of the meeting is to read, debate and amend the following warrant articles, which would then be voted on by paper ballot on Tuesday, March 12, 2013 at the respective voting locations in each SAU 16 town. Moderator Tucker reviewed the procedures for a deliberative session that would be followed for the evening. Moderator Tucker asked permission for Amy Ransom to speak to article #1 as she is not a resident of SAU 16. The voters present granted permission.

Moderator Tucker read Warrant Article #1:

Warrant Article #1. *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 \$52,700,00? Should this article be defeated, the operating budget shall be \$53,048,087, 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 \$52,700,000 as set forth on said budget.)*

David Pendell, East Kingston, moved the first article.

Kate Miller, Exeter, seconded.

Amy Ransom, Business Administrator, reviewed her Power Point presentation highlighting the proposed default changes of 2,671,481 inclusive of benefits, salaries, transportation, utilities, liability insurance, SAU assessment, non-salary items, special education non-salary and debt service. She also covered the proposed changes of a reduction of undetermined services for \$348,046.

Janet Prior, Stratham, also a teacher, asked where the reduction in the budget would be.

Amy Ransom responded by saying that it has not yet been determined but the school board will work with the superintendent and administration to identify the reductions.

Arthur Baillargeon, Exeter, asked a question about the increase in the benefit line of the budget and asked what it costs to educate a student in the cooperative.

Amy Ransom clarified the benefit line item and Michael Morgan, Superintendent, responded that on the average it is about \$12,500/student as of June 20, 2012. It is expected to be the same or a little less

2013 ERCSD Deliberative Session

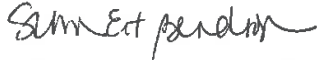
taking out the debt services, food services and out of district special education.

Moderator Tucker noted that with no further questions, the article would be placed on the ballot as presented.

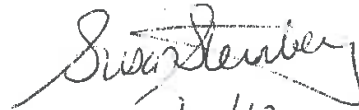
Chairman David Miller expressed his sincere thanks to Charlie Tucker for his fifteen (15) years of service as the ERCSD moderator wishing him the best of luck in the future. This was followed by a standing ovation.

Moderator Tucker adjourned the meeting at 7:17 PM with 49 voters from the six towns present at the meeting.

Respectfully submitted,



Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk
February 7, 2013


3/21/13

SUSAN J. STERNBERG
Notary Public - New Hampshire
My Commission Expires July 16, 2013

2013 ERCSD Results

MINUTES OF THE EXETER REGION COOPERATIVE SCHOOL DISTRICT SECOND SESSION OF THE 2013 ANNUAL MEETING VOTING SESSION – MARCH 12, 2013

The polls were open at the polling place at the hours designated below to choose the following District Officers: School District Board Member (Exeter), School District Board Member (Brentwood), School District Board member (Kensington), School District Moderator, School District Budget Committee Member (Newfields), School District Budget Committee Member (Exeter), School District Budget Committee Member (Stratham), School District Budget Committee Member (Kensington) and vote by ballot on article listed as 1.

VOTERS IN TOWN OF	POLLING PLACE	POLLING HOURS
Brentwood	Recreation Creation	8:00 AM TO 7:00 PM
East Kingston	East Kingston Elementary	8:00 AM TO 7:00 PM
	School Multi-purpose Room	
Exeter	Talbot Gym	7:00 AM to 8:00 PM
	Tuck Learning Campus	
Kensington	Kensington Town Hall	8:00 AM to 7:30 PM
Newfields	Newfields Town Hall	8:00AM 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:

Brentwood Board Member, term ending 2016 election:

Linda R. Garey 1238 **Elizabeth M. Faria** 1118

Exeter Board Member, term ending 2016 election:

Darrell J. Chichester 2516

Kensington Board Member, term ending 2016 election:

Joni Reynolds (write-in) 17

Noreen Hall (write-ins) 4

School District Moderator:

Katherine B. Miller 2600

Exeter Budget Committee Member, term ending 2016 election:

John R. Bridle 2419

Kensington Budget Committee Member, term ending 2014 election:

Joni Reynolds (write-ins) 4

Cheryl McDonough (write-ins) 3

Newfields Budget Committee Member, term ending 2016 election:

Simon Heslop 2338

Stratham Budget Committee Member, term ending 2016 election:

Lucy H. Cushman 2378

Article 1. 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 \$52,700,000? Should this article be defeated, the operating budget shall be \$53,048,087, which is the same as last year, with certain adjustments required by previous action of the

2013 ERCSD Results

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 \$52,700,000 as set forth on said budget.)

Yes

2684

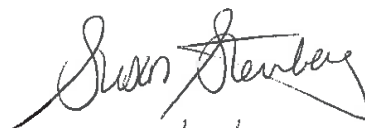
No

577

Respectfully submitted,

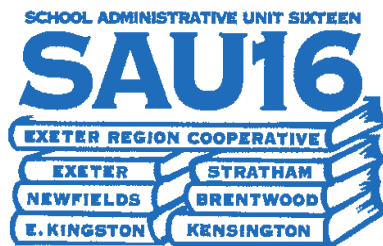


Susan E.H. Bendroth, Exeter Region Cooperative School District Clerk
March 2013


4/8/13

SUSAN J. STERNBERG
Notary Public - New Hampshire
My Commission Expires July 16, 2013

2013 SAU16 Report



Annual Report of SAU 16

For the Year Ending June 30, 2013

For the Proposed 2014-2015 Budget

2013 SAU16 Report Cont.

2013-2014 REPORT OF THE SUPERINTENDENT OF SCHOOLS

SAU 16 VISION STATEMENT

To provide a rigorous and comprehensive education that will prepare our students for diverse post-secondary educational opportunities, a competitive workplace, and active civic participation.

SAU 16 MISSION STATEMENT

To help students gain knowledge and skills that build intellect, character, and a lifelong thirst for learning.

HIGHLIGHTS

Curriculum, Communication, Community Service, and Transitions continue to be the focus of student-centered initiatives and work within School Administrative Unit (SAU) 16. The successful implementation of the 2010-2015 Strategic Plan has been a cooperative effort of students, staff, administrators, and School Board Members. Monthly reports to the community are published and available at the SAU website (www.sau16.org). Members of the public who are interested in more detailed information about the various schools in our six-town region are encouraged to access that site.

Highlights of the past year include:

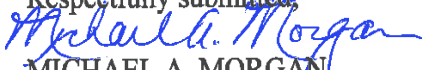
1. Continuing implementation of the Common Core State Standards (CCSS) in Language Arts and Math in preparation for the new, required statewide standardized assessment, Smarter Balanced
2. Continuing increased access to various technology resources with the goal of a one-to-one device for each student and staff member
3. Developing and supporting more collaboration with local police and emergency management personnel to strengthen safety and security initiatives in each of our local schools
4. Dealing with and planning for decreasing K-5 enrollments in Brentwood, East Kingston, Kensington, and Newfields while the other districts have stabilized or slightly increasing enrollments
5. Researching and implementing more creative and resourceful personalized means for students to learn and complete the requirements of their formal education process
6. Using a wide variety of media, including websites, newspapers, cable access television, and blogs, to communicate the schools' mission and service to the community
7. Enhancing the outreach of community service projects that assist in meeting the needs of individuals and organizations
8. Continuing to recognize local residents as Champions for Children
9. Completing collective bargaining negotiations for six of the eleven associations within the SAU

2013 SAU16 Report Cont.

10. Stressing the need for more active participation in the business and political affairs of the seven independent districts within the SAU by strongly encouraging citizens to vote and serve on various Boards and Committees
11. Recognizing East Kingston Elementary School as the 2013 Elementary EDies School of Excellence
12. Recognizing Newfields Elementary School as a 2013 National Blue Ribbon School as part of the "Commissioner's Circle of Excellence"
13. Continuing the strong tradition of volunteerism in our schools by having all of our elementary schools and the Seacoast School of Technology (SST) recognized by NH Partners in Education
14. Reinforcing the need for student and staff awareness to deal with the prevention of student suicides
15. Supporting the work of the Exeter Adult Education Program, the Exeter High School Alternative Education Program, the Great Bay eLearning Charter School (GBeCS) and the Virtual Learning Academy Charter School (VLACS) that each embraces non-traditional ways of student learning
16. Consistently and regularly reinforcing the need for more professional development of staff and utilizing the resources available through the Seacoast Professional Development Center (SPDC) that assists adults to find more and better ways to help students learn
17. Serving the students, families, and staff entrusted to us

This is my sixth year working with you in this important educational process. Please know that I am very grateful to the outstanding teachers, support staff members, administrators, and school board members who share our common goal of providing the best possible education for our students and their families at a reasonable cost to taxpayers. Public education faces many challenges each day because of the changing needs of students and the expectations placed upon it. Nevertheless, SAU 16 remains committed to preparing all students to be good citizens who will emerge as responsible stewards, powerful leaders, and dedicated workers in our society.

Respectfully submitted,


MICHAEL A. MORGAN
Superintendent of Schools

2013 SAU16 Superintendent Salaries

SAU 16 Superintendent Salaries

SUPERINTENDENT'S PRORATED SALARY

2013-2014

BRENTWOOD	\$8,582.09
EAST KINGSTON	\$5,009.85
EXETER	\$25,383.23
EXETER REGION COOP	\$80,477.04
KENSINGTON	\$4,661.34
NEWFIELDS	\$3,731.97
STRATHAM	\$17,367.47
	\$145,213.00

ASSOCIATE AND ASSISTANT SUPERINTENDENT'S SALARIES

(Total reflects 3.0 positions, \$122,254, \$107,550, \$98,000)

2013-2014

BRENTWOOD	\$19,373.22
EAST KINGSTON	\$11,309.24
EXETER	\$57,300.14
EXETER REGION COOP	\$181,668.98
KENSINGTON	\$10,522.51
NEWFIELDS	\$8,424.56
STRATHAM	\$39,205.36
	\$327,804.00

2014 SAU16 Proposed Budget

SAU# 16 PROPOSED BUDGET								
FISCAL YEAR 2014-15								
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2010-11	ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14	PROPOSED FY 2014-15	CHANGE IN \$\$	NOTES
CENTRAL OFFICE ADMINISTRATION								
11-2320-110	ADMINISTRATIVE SALARIES	374,129.25	398,676.13	403,888.41	406,890.00	419,100.00	12,210.00	3% incr
11-2320-112	ADJUSTMENTS	10,600.00	0.00	0.00	2,115.00	10,000.00	7,885.00	
11-2320-111	TREASURER & BRD MINUTES	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	
11-2320-113	SPECIAL ED ADMIN SALARIES	99,481.00	92,000.00	94,300.00	96,200.00	99,090.00	2,890.00	3% incr
11-2320-114	ANNUITY	6,624.50	5,000.00	5,000.00	6,000.00	7,000.00	1,000.00	
11-2320-115	ADMIN ASSISTANT SALARIES	142,419.00	143,761.44	147,730.45	150,500.00	155,020.00	4,520.00	3% incr
11-2320-117	HUMAN RESOURCES	57,546.05	58,467.02	59,928.55	61,130.00	62,970.00	1,840.00	3% incr
11-2320-211	HEALTH INSURANCE	107,224.63	110,469.59	87,070.55	114,250.00	133,490.00	19,240.00	4.4% average incre
11-2320-212	DENTAL INSURANCE	833.71	7,046.03	7,390.05	7,780.00	7,780.00	0.00	0% increase
11-2320-213	LIFE INSURANCE	4,861.19	1,844.20	1,845.08	1,530.00	1,530.00	0.00	per agreement
11-2320-214	DISABILITY INSURANCE	4,102.78	2,095.12	1,929.50	2,550.00	2,650.00	100.00	per agreement
11-2320-231	LONGEVITY	2,000.00	3,855.01	3,620.00	3,540.00	3,590.00	50.00	per salaries
11-2320-232	RETIREMENT (10.77%)	57,551.36	59,751.40	61,247.12	79,390.00	81,620.00	2,230.00	per salaries
11-2320-220	FICA (7.65%)	50,728.20	51,827.81	53,267.58	55,630.00	57,970.00	2,340.00	per salaries
11-2320-250	WORKERS COMPENSATION	3,230.00	1,638.44	3,832.59	3,500.00	3,640.00	140.00	per salaries
11-2320-260	UNEMPLOYMENT COMP.	360.03	1,523.40	3,748.58	960.00	1,230.00	270.00	per staffing
11-2320-290	CONFERENCES	4,612.81	4,916.72	5,541.82	6,000.00	6,000.00	0.00	
11-2320-270	COURSE REIMBURSEMENTS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	
11-2320-320	STAFF TRAINING	7,602.49	16,256.20	15,015.60	12,500.00	12,500.00	0.00	
11-2320-371	AUDIT EXPENSE	12,350.00	14,000.00	10,249.50	13,781.00	13,904.00	123.00	per agreement
11-2320-372	LEGAL EXPENSE	4,412.00	4,618.00	5,399.23	5,000.00	5,000.00	0.00	
11-2320-373	MENTOR TRAINING	6,400.00	5,255.55	2,584.58	6,500.00	6,500.00	0.00	
11-2320-440	REPAIR & MAINTENANCE	7,999.11	4,899.95	2,555.43	6,355.00	4,795.00	(1,560.00)	
11-2320-521	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
11-2320-531	TELEPHONE/COMMUNICATION	15,223.60	12,526.56	20,684.93	15,225.00	19,225.00	4,000.00	
11-2320-532	POSTAGE	(218.41)	4,873.09	2,129.41	4,500.00	4,500.00	0.00	
11-2320-580	TRAVEL	17,838.03	22,207.50	21,823.47	24,480.00	23,880.00	(600.00)	per contract
11-2320-610	SUPPLIES	16,476.90	19,364.72	17,837.98	16,250.00	16,250.00	0.00	
11-2320-611	MAINTENANCE CONTRACTED	4,500.00	4,344.26	5,473.68	4,500.00	4,500.00	0.00	
11-2320-733	LEASED EQUIPMENT	16,933.77	11,577.66	14,916.12	15,500.00	15,500.00	0.00	
11-2320-810	DUES & SUBSCRIPTIONS	10,414.27	3,478.52	17,385.39	12,755.00	13,050.00	295.00	
11-2320-870	CONTINGENCY	16,509.00	5,513.70	2,500.00	5,000.00	5,000.00	0.00	
		1,064,745.27	1,073,788.02	1,080,895.60	1,142,311.00	1,199,284.00	56,973.00	
						4.99%		
						% Change 14-15		

2014 SAU16 Proposed Budget

SAU# 16 PROPOSED BUDGET								
FISCAL YEAR 2014-15								
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2010-11	ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14	PROPOSED FY 2014-15	CHANGE IN \$\$	NOTES
FISCAL SERVICES ADMINISTRATION								
11-2321-110	BUSINESS ADMINISTRATION	107,804.13	101,000.00	92,250.04	97,000.00	99,910.00	2,910.00	3% incr
11-2321-116	FISCAL SRV MGR/ACCOUNTANT	98,720.00	101,517.00	106,879.80	109,050.00	112,320.00	3,270.00	3% incr
11-2321-130	PAYROLL/A/P SALARIES	169,325.00	161,812.48	166,795.96	174,965.00	180,220.00	5,255.00	3% incr
11-2321-211	HEALTH INSURANCE	116,613.79	99,171.54	106,857.69	144,150.00	132,740.00	(11,410.00)	4.4% average increas
11-2321-212	DENTAL INSURANCE	4,214.04	4,445.76	4,439.76	3,660.00	4,710.00	1,050.00	0% increase
11-2321-213	LIFE INSURANCE	927.40	403.08	354.12	330.00	330.00	0.00	per agreement
11-2321-214	DISABILITY INSURANCE	2,647.86	1,137.93	1,157.63	1,250.00	1,280.00	30.00	per salaries
11-2321-220	FICA (7.65%)	28,690.37	27,923.40	27,945.63	28,860.00	30,500.00	1,640.00	per salaries
11-2321-231	LONGEVITY	6,930.00	5,979.30	6,457.05	5,980.00	6,150.00	170.00	per salaries
11-2321-232	RETIREMENT (10.77%)	29,939.16	27,002.44	27,223.20	40,630.00	42,930.00	2,300.00	per salaries
11-2321-250	WORKERS COMPENSATION	2,012.00	1,850.00	1,760.00	1,820.00	1,920.00	100.00	per salaries
11-2321-260	UNEMPLOYMENT COMPENSATION	410.00	720.00	0.00	840.00	1,080.00	240.00	per staffing
11-2321-290	CONFERENCES	1,021.50	2,806.65	3,037.17	3,000.00	3,000.00	0.00	
11-2321-330	COMPUTER SUPPORT SERVICES	16,279.50	17,386.91	16,261.15	17,500.00	17,500.00	0.00	per contract
11-2321-440	REPAIR AND MAINTENANCE	442.26	2,007.16	638.88	2,000.00	1,500.00	(500.00)	
11-2321-531	TELEPHONE/COMMUNICATION	600.00	600.00	2,600.00	600.00	600.00	0.00	
11-2321-580	MILEAGE	3,875.11	1,217.88	979.60	2,750.00	1,750.00	(1,000.00)	
11-2321-610	SUPPLIES EXPENSE	1,668.28	2,484.49	2,659.53	3,000.00	3,000.00	0.00	
11-2321-741	EQUIPMENT	0.00	449.00	4,484.35	600.00	600.00	0.00	
	FISCAL SVS TOTALS	592,120.40	559,915.02	572,781.56	637,985.00	642,040.00	4,055.00	
						0.64%		
						% Change 14-15		

2014 SAU16 Proposed Budget

SAU# 16 PROPOSED BUDGET								
FISCAL YEAR 2014-15								
ACCT#	ITEM DESCRIPTION	ACTUAL FY 2010-11	ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14	PROPOSED FY 2014-15	CHANGE IN \$\$	NOTES
TECHNOLOGY								
2820-110	TECHNICAL ASSISTANCE SALARIES	64,376.59	47,798.91	40,207.97	47,390.00	47,850.00	460.00	3% incr
2820-321	TECHNICAL CONSULTANT	17,553.58	15,290.74	11,498.54	19,500.00	19,500.00	0.00	
2820-329	TECHNICAL TRAINING	26,437.12	16,235.93	19,771.84	21,850.00	3,850.00	(18,000.00)	
2320-531	TELEPHONE/COMMUNICATION	1,211.61	69.43	796.22	1,380.00	1,380.00	0.00	
2320-580	MILEAGE	3,807.61	5,211.16	5,168.78	4,300.00	4,300.00	0.00	
2820-610	SUPPLIES	4,858.23	2,453.61	7,068.20	4,000.00	4,000.00	0.00	
2820-611	SHIPPING	39.66	0.00	0.00	0.00	0.00	0.00	
2820-641	BOOKS AND PERIODICALS	0.00	426.00	0.00	100.00	0.00	(100.00)	
2820-650	SOFTWARE	20,348.01	15,324.78	8,589.47	18,900.00	18,900.00	0.00	
2820-738	REPLACEMENT OF EQUIPMENT	1,992.80	1,831.82	3,848.98	4,500.00	3,500.00	(1,000.00)	
2820-739	EQUIPMENT	13,618.40	5,184.95	11,171.91	5,500.00	5,500.00	0.00	
2900-211	HEALTH INSURANCE	18,642.70	16,755.04	19,467.61	24,380.00	23,720.00	(660.00)	4.4% average increase
2900-212	DENTAL INSURANCE	475.09	541.68	1,060.27	500.00	510.00	10.00	0% increase
2900-213	LIFE INSURANCE	57.68	28.56	21.42	30.00	30.00	0.00	per agreement
2900-214	DISABILITY INSURANCE	259.13	149.52	106.24	160.00	160.00	0.00	per salaries
2900-220	FICA (7.65%)	6,576.95	4,722.49	3,032.70	4,010.00	3,670.00	(340.00)	per salaries
2900-221	RETIREMENT (10.77%)	4,442.64	4,067.98	3,538.35	6,190.00	5,160.00	(1,030.00)	per salaries
2900-250	WORKERS COMPENSATION	400.00	400.00	330.00	280.00	280.00	0.00	per salaries
2900-260	UNEMPLOYMENT COMP.	250.00	200.00	0.00	120.00	160.00	40.00	per salaries
TECHNOLOGY TOTAL		185,347.80	136,692.60	135,678.50	163,090.00	142,470.00	(20,620.00)	
						-12.64%		
						% Change 14-15		
TOTAL - Central Office, Fiscal		1,842,213.47	1,770,395.64	1,789,355.66	1,943,386.00	1,983,794.00	40,408.00	
Services and Technology								
						2.08%		
						% Change 14-15		
Savings Returned from Prior Years Budget		(64,010.00)	(87,610.00)	(100,000.00)	(175,000.00)	(75,000.00)		
Revised SAU Total to be raised from Tot		1,778,203.47	1,682,785.64	1,689,355.66	1,768,386.00	1,908,794.00	140,408.00	
					4.68%	7.94%		
					% Change in 14-15 Assessment			

2014 SAU16 Proposed Budget

SAU# 16 PROPOSED BUDGET								
FISCAL YEAR 2014-15								
ACCT#	ITEM DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	IN \$\$	NOTES
OTHERWISE FUNDED								
	INDIRECT COSTS	14,791.86	29,890.70	60,000.00	60,000.00	60,000.00		
	NON-ASSESSMENT IMPACT	29,465.09	0.00	0.00	20,445.00	66,684.08		
	TITLE I ADMINISTRATOR	48,368.42	50,567.16	51,788.75	48,000.00	48,000.00		
	SUBSTITUTE COORDINATOR	13,023.10	13,714.87	13,587.80	15,000.00	15,000.00		
	GRAND TOTALS	1,947,861.94	1,864,568.37	1,914,732.21	2,086,831.00	2,173,478.08		
FEDERAL FUNDS								
	IDEA/PRESCHOOL ENTITLEMENTS	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00		
	CLASS SIZE REDUCTION							
	TITLE FUNDS							
	GRAND TOTAL APPROPRIATION - ALL FUNDS	4,947,862.00	4,864,569.00	4,914,733.00	5,086,831.00	5,173,479.00		

2014 SAU16 Equalized Budget

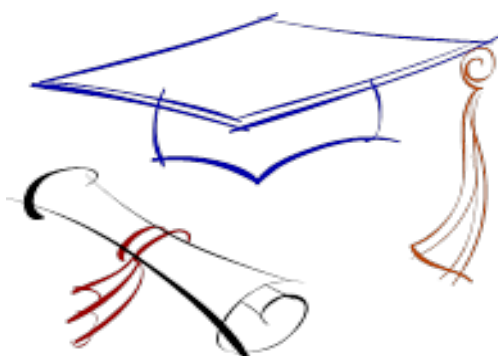
SAU #16 Budget - FY 2014-15

Town	2012-2013 Equalized val.	Valuation Percentage	# Pupils ADM 12-13	Pupil %	Combined Percentage	FY 2014-15 Assessment	Change from 13-14 %	Change from 13-14 \$\$
Brentwood	\$ 212,693,845	5.10%	359.97	6.468%	5.79%	\$ 110,427	5.63%	\$ 5,881
East Kingston	133,099,297	3.19%	175.61	3.155%	3.17%	\$ 60,588	-0.62%	\$ (380)
Exeter	708,538,374	17.00%	1,025.25	18.422%	17.71%	\$ 338,038	9.35%	\$ 28,892
Kensington	127,131,209	3.05%	166.03	2.983%	3.02%	\$ 57,579	1.48%	\$ 841
Newfields	102,980,814	2.47%	125.18	2.249%	2.36%	\$ 45,044	-0.88%	\$ (398)
Stratham	557,958,601	13.39%	624.77	11.226%	12.31%	\$ 234,886	11.05%	\$ 23,374
Co Op	2,326,087,921	55.80%	3,088.68	55.497%	55.65%	\$ 1,062,231	8.39%	\$ 82,199
TOTAL	\$ 4,188,490,061	100.00%	5,565.49	100.00%	100.00%	\$ 1,908,794	7.94%	\$ 140,408

Assessment

12/20/13

2013 Exeter High School Graduates



Katelyn	Ahearn
Abigail	Angelosanto
Kacie	Arthur
CJ	Barrette
Shelby	Binette
Courtney	Bolduc
Angela	Camacho
Hunter	Casey
Andrew	Concannon
Lindsey	Congdon
Timothy	Curtis
Hannah	Farley
Samantha	Felch
Tucker	Finerty
Jenna	Flammini
Ariel	Fleischer
Daniel	Forget
RaeAnn	Hayden
Lauren	Jones
Brooke	Kelleher
Connor	Kimball-Marfongelli
Hannah	LaRoche
Hannah	Laudani
Edward	Lee
Peter	Lenane
Jesse	Loring
Jacob	Milbury
Emily	Mower
Anthony	Previte
Julia	Rigordaeva
Benjamin	Swift
Taylor	Todd
Ashley	Worthen

2014-2015 SAU16 Calendar

SAU 16 CALENDAR

2014-2015

Approved

10/28/13

2014

JULY							Days
S	M	T	W	T	F	S	Student
		1	2	3	4	5	0
6	7	8	9	10	11	12	Staff
13	14	15	16	17	18	19	0
20	21	22	23	24	25	26	
27	28	29	30	31			

AUGUST							Days
S	M	T	W	T	F	S	Student
					1	2	4
3	4	5	6	7	8	9	Staff
10	11	12	13	14	15	16	6
17	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	21
7	8	9	10	11	12	13	Staff
14	15	16	17	18	19	20	21
21	22	23	24	25	26	27	
28	29	30					

OCTOBER							Days
S	M	T	W	T	F	S	Student
			1	2	3	4	22
5	6	7	8	9	10	11	Staff
12	(13)	14	15	16	17	18	22
19	20	21	22	23	24	25	
26	27	28	29	30	31		

NOVEMBER							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	16
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
	1	2	3	4	5	6	17
7	8	9	10	11	12	13	Staff
14	15	16	17	18	19	20	17
21	22	23	(24)	(25)	(26)	27	
28	(29)	(30)	(31)				

Symbol Key

- = No School / Holiday / Vacation
- [] = Teacher In-Service (No School)
- < > = SAU Early Release

2015

JANUARY							Days
S	M	T	W	T	F	S	Student
				(1)	(2)	3	19
4	5	6	7	8	9	10	Staff
11	12	13	14	15	16	17	19
18	(19)	20	21	22	23	24	
25	26	27	28	29	30	31	

FEBRUARY							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	

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	22
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
	1	2	3	4	5	6	9
7	8	9	10	11**	[12]	13	Staff
14	15	16	17	18	19	20	9 or 10
21	22	23	24	25	26	27	
28	29	30					Totals
							Student
							180
							Staff
							185

**June 12, 15, 16 & 17 are snow make-up days if needed

Important Dates

2014

NS = No School

August

Teacher In-Service	NS	Aug 21-22
School Opens - All Students		Aug 25
Friday before Labor Day	NS	Aug 29
School Days		4

September

Labor Day	NS	Sept 1
School Days		21

October

Columbus Day	NS	13
School Days		22

November

Teacher In-Service	NS	Nov 10
Veterans' Day	NS	Nov 11
Thanksgiving Recess	NS	Nov 26-28
School Days		15

December

Holiday Break	NS	Dec 24-31
School Days		17

2015

January

Holiday Break	NS	Jan 1-2
MLK, Jr. Day	NS	Jan 19
School Days		19

February

Winter Vacation	NS	Feb 23-27
School Days		15

March

Teacher In-Service	NS	March 13
School Days	NS	21

April

Spring Vacation	NS	Apr 27-30
School Days		18

May

Spring Vacation	NS	May 1
Memorial Day	NS	May 25
School Days		19

June

Last day for students		June 11**
Teacher In-service	NS	June 12
School days		9

Graduation - to be announced after February vacation

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2012

and

Independent Auditor's Report

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE FINANCIAL STATEMENTS December 31, 2012

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2012 Auditor's Report

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, 2012, 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

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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, 2012, or the changes in financial position thereof for the year then ended.

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, 2012, 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 and budgetary comparison information on pages i-v and 21-22 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

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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 Clukey & Company PC

Manchester, New Hampshire
November 18, 2013

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2012

Presented herewith please find the Management Discussion & Analysis Report for the Town of Kensington for the year ending December 31, 2012. 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.

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2012

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 funds 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, 2012 is as follows:

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2012

	Governmental Activities	
	2012	2011
Current and other assets:		
Capital assets	\$ 3,588,723	\$ 3,387,513
Other assets	3,937,848	3,794,624
Total assets	<u>7,526,571</u>	<u>7,182,137</u>
Deferred outflows of resources	-	-
Long term and other liabilities:		
Noncurrent liabilities	898,175	549,111
Other liabilities	3,030,054	2,817,602
Total liabilities	<u>3,928,229</u>	<u>3,366,713</u>
Deferred inflows of resources	-	77,669
Net position:		
Net investment in capital assets	3,191,755	3,387,513
Restricted	72,411	56,082
Unrestricted	334,176	294,160
Total net position	<u>\$ 3,598,342</u>	<u>\$ 3,737,755</u>

Statement of Activities

Change in net position for the year ending December 31, 2012 is as follows:

	2012	2011
Program revenues:		
Charges for services	\$ 145,052	\$ 167,531
Operating grants and contributions	72,268	64,043
Capital grants and contributions		9,000
Total program revenues	<u>217,320</u>	<u>240,574</u>
General revenues:		
Property and other taxes	1,058,394	907,059
Licenses and permits	423,552	423,241
Intergovernmental revenue	94,617	94,868
Interest and investment earnings	7,279	1,532
Miscellaneous	79,164	6,876
Contributions to permanent fund principal	<u>1,000</u>	<u>3,750</u>
Total general revenues and contributions to permanent fund principal	<u>1,664,006</u>	<u>1,437,326</u>
Total revenues	<u>\$ 1,881,326</u>	<u>\$ 1,677,900</u>

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2012

	<u>2012</u>	<u>2011</u>
Program expenses:		
General government	\$ 582,538	\$ 495,032
Public safety	552,735	549,047
Highways and streets	472,667	403,124
Health and welfare	24,879	25,034
Sanitation	135,904	135,274
Culture and recreation	219,656	229,679
Conservation		35
Interest and fiscal charges	<u>32,360</u>	<u>30,406</u>
Total expenses	<u>2,020,739</u>	<u>1,867,631</u>
Change in net position	(139,413)	(189,731)
Net position - beginning of year	<u>3,737,755</u>	<u>3,927,486</u>
Net position - ending of year	<u>\$ 3,598,342</u>	<u>\$ 3,737,755</u>

Town of Kensington Activities

The Town's net position decreased by \$139,413 during the current year.

The General Fund shows a fund balance of \$330,749. This is a decrease of \$85,082 from the prior year.

The total fund balance of \$316,602 in the other governmental funds is restricted for the purposes of the individually established fund. The total fund balance in the other governmental funds increased \$21,961 from December 31, 2011.

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, 2012 is \$5,265,876. 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 \$1,677,153, leaving a net book value of \$3,588,723. This investment in capital assets includes equipment and real property. Lease vehicles and equipment before depreciation as of December 31, 2012 was \$439,462.

Long-Term Obligations

During 2012 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 an increase of \$380,000 as a result of 1 new capital lease for the new fire truck. See Note 9 to the basic financial statements for a detail of activity.

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ending December 31, 2012

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 \$37,277. The Town brought in additional revenues from licenses and permits of \$33,552 and in taxes of \$3,691.

The Town underspent its budget by \$82,960. The savings is mostly attributable to the highways and streets function \$49,629.

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, 243 Amesbury Road, Unit #6, Kensington, NH 03833, Telephone number 603-772-5423.

2012 Auditor's Report

EXHIBIT A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2012

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,662,295
Investments	750,287
Taxes receivable	508,353
Accounts receivable, net	15,838
Due from other governments	1,075
Total Current Assets	<u>3,937,848</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,446,679
Depreciable capital assets, net	<u>2,142,044</u>
Total Noncurrent Assets	<u>3,588,723</u>
Total Assets	<u>7,526,571</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	72,977
Accrued expenses	15,774
Due to other governments	2,828,183
Deposits	4,515
Current portion of bonds payable	41,880
Current portion of capital leases payable	66,725
Total Current Liabilities	<u>3,030,054</u>
Noncurrent Liabilities:	
Bonds payable	567,932
Capital leases payable	<u>330,243</u>
Total Noncurrent Liabilities	<u>898,175</u>
Total Liabilities	<u>3,928,229</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	3,191,755
Restricted	72,411
Unrestricted	<u>334,176</u>
Total Net Position	<u>\$ 3,598,342</u>

See accompanying notes to the basic financial statements

2012 Auditor's Report

EXHIBIT B
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2012

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General government	\$ 582,538			\$ (582,538)
Public safety	552,735	\$ 60,595	\$ 22,790	(469,350)
Highways and streets	472,667	1,330	49,478	(421,859)
Sanitation	135,904	9,551		(126,353)
Health and welfare	24,879			(24,879)
Culture and recreation	219,656	73,576		(146,080)
Debt service	32,360			(32,360)
Total governmental activities	<u>\$ 2,020,739</u>	<u>\$ 145,052</u>	<u>\$ 72,268</u>	<u>(1,803,419)</u>
General revenues:				
Property and other taxes				1,058,394
Licenses and permits				423,552
Grants and contributions:				
Rooms and meals tax distribution				94,617
Interest and investment earnings				7,279
Miscellaneous				79,164
Contributions to permanent fund principal				<u>1,000</u>
Total general revenues and contributions to permanent fund principal				<u>1,664,006</u>
Change in net position				(139,413)
Net position - beginning				<u>3,737,755</u>
Net position - ending				<u>\$ 3,598,342</u>

See accompanying notes to the basic financial statements

2012 Auditor's Report

EXHIBIT C
TOWN OF KENSINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,662,295		\$ 2,662,295
Investments	524,385	\$ 225,902	750,287
Taxes receivable, net	508,353		508,353
Accounts receivable, net	1,074	14,764	15,838
Due from other governments	1,075		1,075
Due from other funds	6,297	82,233	88,530
Total Assets	<u>3,703,479</u>	<u>322,899</u>	<u>4,026,378</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	<u>\$ 3,703,479</u>	<u>\$ 322,899</u>	<u>\$ 4,026,378</u>
LIABILITIES			
Accounts payable	\$ 72,977		\$ 72,977
Accrued expenses	503		503
Due to other governments	2,828,183		2,828,183
Due to other funds	82,233	\$ 6,297	88,530
Deposits	4,515		4,515
Total Liabilities	<u>2,988,411</u>	<u>6,297</u>	<u>2,994,708</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned tax revenue	384,319		384,319
Total Deferred Inflows of Resources	<u>384,319</u>		<u>384,319</u>
Total Liabilities and Deferred Inflows of Resources	<u>3,372,730</u>	<u>6,297</u>	<u>3,379,027</u>
FUND BALANCES			
Nonspendable		37,230	37,230
Restricted	11,114	24,067	35,181
Committed	153,260	255,305	408,565
Assigned	69,309		69,309
Unassigned	97,066		97,066
Total Fund Balances	<u>330,749</u>	<u>316,602</u>	<u>647,351</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,703,479</u>	<u>\$ 322,899</u>	
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			3,588,723
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis			384,319
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			(609,812)
Capital leases payable			(396,968)
Accrued interest on long-term obligations			<u>(15,271)</u>
Net position of governmental activities			<u>\$ 3,598,342</u>

See accompanying notes to the basic financial statements

2012 Auditor's Report

EXHIBIT D

TOWN OF KENSINGTON, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

For the Year Ended December 31, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 1,001,201	\$ 8,475	\$ 1,009,676
Licenses and permits	423,552		423,552
Intergovernmental	166,885		166,885
Charges for services	10,881	134,171	145,052
Interest and investment income	2,903	4,376	7,279
Miscellaneous	79,164	1,000	80,164
Total Revenues	<u>1,684,586</u>	<u>148,022</u>	<u>1,832,608</u>
Expenditures:			
Current operations:			
General government	493,760		493,760
Public safety	486,872	40,749	527,621
Highways and streets	358,477		358,477
Sanitation	135,904		135,904
Health and welfare	24,879		24,879
Culture and recreation	129,558	63,438	192,996
Capital outlay	464,730	7,199	471,929
Debt service:			
Principal retirement	40,000		40,000
Interest and fiscal charges	30,163		30,163
Total Expenditures	<u>2,164,343</u>	<u>111,386</u>	<u>2,275,729</u>
Excess revenues over (under) expenditures	<u>(479,757)</u>	<u>36,636</u>	<u>(443,121)</u>
Other financing sources (uses):			
Proceeds from capital leases	380,000		380,000
Transfers in	14,675		14,675
Transfers out		(14,675)	(14,675)
Total other financing sources (uses)	<u>394,675</u>	<u>(14,675)</u>	<u>380,000</u>
Net change in fund balances	<u>(85,082)</u>	<u>21,961</u>	<u>(63,121)</u>
Fund balances at beginning of year	<u>415,831</u>	<u>294,641</u>	<u>710,472</u>
Fund balances at end of year	<u>\$ 330,749</u>	<u>\$ 316,602</u>	<u>\$ 647,351</u>

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, 2012

Net Change in Fund Balances--Total Governmental Funds	\$ (63,121)
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 capital outlay exceeded depreciation expense in the current period.	201,210
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	48,718
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	15,977
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	40,000
Proceeds from capital leases are an other financing source in the funds, but a capital lease increases long-term liabilities in the statement of net position.	(380,000)
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	2,014
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(4,211)
Change in Net Position of Governmental Activities	<u>\$ (139,413)</u>

See accompanying notes to the basic financial statements

2012 Auditor's Report

EXHIBIT E
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2012

	Private- Purpose Trust Funds
ASSETS	
Investments	\$ 26,590
Total assets	<u>26,590</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Total liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Held in trust	<u>26,590</u>
Total net position	<u>\$ 26,590</u>

See accompanying notes to the basic financial statements

2012 Auditor's Report

EXHIBIT F
TOWN OF KENSINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2012

	Private- Purpose Trust Funds
ADDITIONS:	
Contributions:	
Private donations	\$ 2,808
Total Contributions	<u>2,808</u>
Investment earnings:	
Interest	942
Realized gains on investments	44
Net increase in the fair value of investments	<u>841</u>
Total Investment Earnings	<u>1,827</u>
Total Additions	<u>4,635</u>
DEDUCTIONS:	
Benefits	<u>2,600</u>
Total Deductions	<u>2,600</u>
Change in net position	2,035
Net position - beginning of year	<u>24,555</u>
Net position - end of year	<u>\$ 26,590</u>

See accompanying notes to the basic financial statements

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS For the Year Ended December 31, 2012

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Kensington, New Hampshire conform to accounting policies 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.

During the year ended December 31, 2012, the Town implemented GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*" Under Statement 63, the Town has segregated previously reported assets and liabilities as deferred outflows of resources and deferred inflows of resources, respectively. This statement also identifies net position as the residual of all other elements presented in the statement of financial position. Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources.

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.

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TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

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 and 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. 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 only trust fund is one private purpose trust which 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

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

deferred inflows of resources generally 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, the recording of unearned 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 3). 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 and interest on investments.

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

2. Unearned Revenue:

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

3. 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 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, 2012, the Town applied \$214,225 of its unappropriated fund balance to reduce taxes.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

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.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2012 are recorded as receivables.

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.

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TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

All capital assets, including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair 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:

<u>Description</u>	<u>Years</u>
Land improvements	5-20
Buildings and improvements	15-40
Vehicles and equipment	3-20
Infrastructure	15

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. Vacation time will be paid upon termination.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability, if any, is reported on the government-wide financial statements.

Bond Premium

Bond premiums are deferred and 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 net of any applicable bond premium. The balance of the bond premium as of December 31, 2012 is \$14,812.

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.

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

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 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 are available.

Fund Balance Policy

GASB Statement 54 established new fund balance classifications and changes the definition of governmental fund types.

Under Statement 54, the Town has segregated 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, 2012 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

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

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. Significant estimates include depreciation expense.

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—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$345,772,559 as of April 1, 2012) and are due in two installments on July 2, 2012 and December 13, 2012. 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).

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 is 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 are 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 \$5,581,379 and \$311,290 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.

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

NOTE 4—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 the Town was a member of the Local Government Center (LGC) and the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The LGC provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the LGC, 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 \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

PRIMEX 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.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. 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, 2012.

NOTE 5—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2012 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 2,662,295
Investments	750,287
Statement of Fiduciary Net Position:	
Investments	26,590
Total deposits and investments	<u>\$ 3,439,172</u>

Deposits and investments as of December 31, 2012 consist of the following:

Deposits with financial institutions	\$ 2,688,965
Investments	750,207
Total deposits and investments	<u>\$ 3,439,172</u>

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

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

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.

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 to it. 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, \$2,404,187 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2012, the Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

<u>Investment Type</u>	<u>Reported Amount</u>
Mutual funds	\$ 130,388
Equity securities	32,400
Money market funds	<u>5,282</u>
	<u>\$ 168,070</u>

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 and the Trustees of Trust Funds do not have formal investment policies for managing its investments exposure from credit risk.

The following securities are not rated at year end:

<u>Investment Type</u>	<u>Amount</u>
Money market mutual funds	\$ 5,282
Mutual funds	130,388
Equity securities	32,400
State investment pool	<u>582,137</u>
	<u>\$ 750,207</u>

Investment in NHPDIP

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP). 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.

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. 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.

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

NOTE 6—CAPITAL ASSETS

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

	Balance 01/01/2012	Additions	Disposals	Balance 12/31/2012
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,066,679			\$ 1,066,679
Construction in progress	26,619	\$ 380,000	\$ (26,619)	380,000
Total capital assets not being depreciated	1,093,298	380,000	(26,619)	1,446,679
Other capital assets:				
Land improvements	244,164	11,908		256,072
Buildings and improvements	950,157			950,157
Vehicles and equipment	664,117	46,008		710,125
Infrastructure	1,902,843			1,902,843
Total other capital assets at historical cost	3,761,281	57,916	-	3,819,197
Less accumulated depreciation for:				
Land improvements	(56,412)	(13,608)		(70,020)
Buildings and improvements	(179,525)	(23,151)		(202,676)
Vehicles and equipment	(431,043)	(46,472)		(477,515)
Infrastructure	(800,086)	(126,856)		(926,942)
Total accumulated depreciation	(1,467,066)	(210,087)	-	(1,677,153)
Total other capital assets, net	2,294,215	(152,171)	-	2,142,044
Total capital assets, net	\$ 3,387,513	\$ 227,829	\$ (26,619)	\$ 3,588,723

Depreciation expense was charged to governmental functions as follows:

General government	\$ 30,631
Public safety	38,606
Highways and streets	114,190
Culture and recreation	26,660
	<u>\$ 210,087</u>

The balance of the assets acquired through capital leases as of December 31, 2012 is as follows:

Vehicles and equipment	\$ 439,462
Less accumulated depreciation:	
Vehicles and equipment	(14,748)
	<u>\$ 424,714</u>

NOTE 7—DUE TO OTHER GOVERNMENTS

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. At December 31, 2012, the balance of the property tax appropriation due to the Exeter Region Cooperative School District, Kensington School Districts and Rockingham County is \$2,826,599.

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

NOTE 8—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. 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.

Funding Policy

Covered public safety employees are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 19.95% and 8.8%, respectively. The Town contributes 100% of the employer cost for public safety officers and general employees of the Town.

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. The Town's contributions to the NHRS for the years ending December 31, 2012, 2011, and 2010, were \$39,189, \$35,215, and \$40,682 respectively, equal to the required contributions for each year.

NOTE 9—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, 2012 are as follows:

	Balance <u>1/1/2012</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2012</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 635,000		\$ (40,000)	\$ 595,000	\$ 40,000
Bond premium	16,826		(2,014)	14,812	1,880
Capital leases payable	<u>32,945</u>	<u>\$ 380,000</u>	<u>(15,977)</u>	<u>396,968</u>	<u>66,725</u>
	<u>\$ 684,771</u>	<u>\$ 380,000</u>	<u>\$ (57,991)</u>	<u>\$ 1,006,780</u>	<u>\$ 108,605</u>

General Obligation Bonds

Bonds payable at December 31, 2012 is comprised of the following individual issue:

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

\$754,195 2008 Conservation Bonds payable in annual installments of \$35,000 - \$40,000 through August 2028; interest at 4.22% \$ 595,000

Debt service requirements to retire general obligation bonds outstanding at December 31, 2012 are as follows:

Year Ending December 31,	Principal	Interest	Total
2013	\$ 40,000	\$ 28,162	\$ 68,162
2014	40,000	26,062	66,062
2015	40,000	23,963	63,963
2016	40,000	21,863	61,863
2017	40,000	19,763	59,763
2018-2022	185,000	69,581	254,581
2023-2027	175,000	30,931	205,931
2028	35,000	1,575	36,575
	<u>595,000</u>	<u>221,900</u>	<u>816,900</u>
Add: Bond premium	14,813		14,813
	<u>\$ 609,813</u>	<u>\$ 221,900</u>	<u>\$ 831,713</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2012 was \$32,910 on general obligation debt for governmental activities.

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, 2012:

Vehicle lease, due in annual installments of \$9,466 including interest, through December 2013	\$ 8,860
Vehicle lease, due in annual installments of \$8,553 including interest, through March 2013	8,108
Vehicle lease, due in annual installments of \$60,740 including interest, through August 2019	<u>380,000</u>
	<u>\$ 396,968</u>

Debt service requirements to retire capital lease obligations outstanding at December 31, 2012 are as follows:

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

Year Ending December 31,	Principal	Interest	Totals
2013	\$ 66,725	\$ 12,034	\$ 78,759
2014	51,196	9,544	60,740
2015	52,675	8,065	60,740
2016	54,198	6,542	60,740
2017	55,764	4,976	60,740
2018-2019	116,410	5,070	121,480
	<u>\$ 396,968</u>	<u>\$ 46,231</u>	<u>\$ 443,199</u>

NOTE 10—INTERFUND TRANSACTIONS AND BALANCES

During the year, the General Fund directly pays for various items that are ultimately to be reimbursed from the applicable fund. These reimbursements due to the General Fund are reflected as an interfund receivable at year end.

Interfund balances at December 31, 2012 are as follows:

	Due from		
	General Fund	Other Governmental Funds	Total
Due to General Fund		\$ 6,297	\$ 6,297
Due to Other Governmental Funds	\$ 82,233		82,233
	<u>\$ 82,233</u>	<u>\$ 6,297</u>	<u>\$ 88,530</u>

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2012 included a transfer from the Ambulance Fund to the General Fund in the amount of \$14,675.

NOTE 11—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2012 as follows:

Permanent Funds - Endowments	\$ 37,230
Permanent Funds - Income	24,067
Kensington Place	11,114
	<u>\$ 72,411</u>

NOTE 12—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2012 are as follows:

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED) For the Year Ended December 31, 2012

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Funds</u>
Nonspendable:			
Endowments		\$ 37,230	\$ 37,230
Restricted for:			
Endowments		24,067	24,067
Kensington Place	\$ 11,114		11,114
Committed for:			
Encumbrances	8,836		8,836
Continuing appropriations	64,240		64,240
Expendable Trust Fund	68,514		68,514
Highland Farms Maintenance	11,670		11,670
Revolving Recreation		26,381	26,381
Ambulance Revenue		73,507	73,507
Police Special Details		19,033	19,033
Conservation Commission		136,384	136,384
Assigned for:			
Tax deeded property	19,529		19,529
Cemetery	1,468		1,468
Recreation	1,086		1,086
Library	47,226		47,226
Unassigned	<u>97,066</u>		<u>97,066</u>
	<u>\$ 330,749</u>	<u>\$ 316,602</u>	<u>\$ 647,351</u>

NOTE 13—RELATED PARTIES

During 2012, the Town signed a contract for road maintenance with Bell & Flynn. The road agent is an employee of Bell & Flynn. Total expenditures incurred during the year ended December 31, 2012 to Bell & Flynn were \$297,596.

NOTE 14—CONTINGENT LIABILITIES

Litigation

The Town's general counsel 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.

2012 Auditor's Report

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,046,228	\$ 1,046,228	\$ 1,049,919	\$ 3,691
Licenses and permits	390,000	390,000	423,552	33,552
Intergovernmental	165,576	165,576	166,885	1,309
Charges for services	12,564	12,564	10,881	(1,683)
Interest income	675	675	1,050	375
Miscellaneous	78,969	78,969	79,002	33
Total Revenues	<u>1,694,012</u>	<u>1,694,012</u>	<u>1,731,289</u>	<u>37,277</u>
Expenditures:				
Current operations:				
General government	496,101	496,101	496,131	(30)
Public safety	494,336	494,336	490,872	3,464
Highways and streets	408,106	408,106	358,477	49,629
Sanitation	140,400	140,400	128,404	11,996
Health and welfare	31,680	31,680	24,879	6,801
Culture and recreation	40,215	40,215	41,230	(1,015)
Capital outlay	161,084	96,844	84,730	12,114
Debt service:				
Principal retirement	40,000	40,000	40,000	
Interest and fiscal charges	30,164	30,164	30,163	1
Total Expenditures	<u>1,842,086</u>	<u>1,777,846</u>	<u>1,694,886</u>	<u>82,960</u>
Excess revenues over (under) expenditures	<u>(148,074)</u>	<u>(83,834)</u>	<u>36,403</u>	<u>120,237</u>
Other financing sources (uses):				
Transfers in	30,332	30,332	14,675	(15,657)
Transfers out	(97,352)	(97,352)	(97,352)	
Total other financing sources (uses)	<u>(67,020)</u>	<u>(67,020)</u>	<u>(82,677)</u>	<u>(15,657)</u>
Net change in fund balance	(215,094)	(150,854)	(46,274)	104,580
Fund balance at beginning of year				
- Budgetary Basis	<u>625,096</u>	<u>625,096</u>	<u>625,096</u>	
Fund balance at end of year				
- Budgetary Basis	<u>\$ 410,002</u>	<u>\$ 474,242</u>	<u>\$ 578,822</u>	<u>\$ 104,580</u>

See accompanying notes to the required supplementary information

2012 Auditor's Report

TOWN OF KENSINGTON, NEW HAMPSHIRE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2012

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 information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary expenditures were adjusted for capital lease proceeds, non-budgetary revenues and expenditures, encumbrances and budgetary activity.

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 2,079,261	\$ 2,164,343
Difference in property taxes meeting susceptible to accrual criteria	48,718	
Capital lease proceeds	(380,000)	(380,000)
Non-budgetary revenues and expenditures	(2,015)	(90,793)
Encumbrances, December 31, 2012		8,836
Encumbrances, December 31, 2011		(7,500)
Budgetary activity		97,352
Per Schedule 1	<u>\$ 1,745,964</u>	<u>\$ 1,792,238</u>

NOTE 2—BUDGETARY FUND BALANCE

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

<i>Restricted for:</i>	
Kensington Place	\$ 11,114
<i>Assigned for:</i>	
Continuing appropriations	64,240
Tax deeded property (Escrow)	19,529
Cemetery	1,468
Recreation	1,086
<i>Unassigned:</i>	
Unassigned - General operations	481,385
	<u>\$ 578,822</u>

2012 Auditor's Report

SCHEDULE A
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2012

	Special Revenue Funds	Permanent Fund	Combining Totals
ASSETS			
Investments	\$ 164,605	\$ 61,297	\$ 225,902
Accounts receivable, net	14,764		14,764
Due from other funds	82,233		82,233
Total Assets	<u>261,602</u>	<u>61,297</u>	<u>322,899</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	<u>\$ 261,602</u>	<u>\$ 61,297</u>	<u>\$ 322,899</u>
LIABILITIES			
Due to other funds	\$ 6,297		\$ 6,297
Total Liabilities	<u>6,297</u>	<u>\$ -</u>	<u>6,297</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources			
Total Liabilities and Deferred Inflows of Resources	<u>6,297</u>	<u>-</u>	<u>6,297</u>
FUND BALANCES			
Nonspendable		37,230	37,230
Restricted		24,067	24,067
Committed	255,305		255,305
Total Fund Balances	<u>255,305</u>	<u>61,297</u>	<u>316,602</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 261,602</u>	<u>\$ 61,297</u>	<u>\$ 322,899</u>

2012 Auditor's Report

SCHEDULE A-1
TOWN OF KENSINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
 December 31, 2012

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Total Nonmajor Special Revenue Funds
ASSETS					
Investments	\$ 1,685	\$ 17,387	\$ 20,611	\$ 124,922	\$ 164,605
Accounts receivable, net	1,871	8,174	4,719		14,764
Due from other funds	22,825	47,946		11,462	82,233
Total Assets	<u>26,381</u>	<u>73,507</u>	<u>25,330</u>	<u>136,384</u>	<u>261,602</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources					
Total Assets and Deferred Outflows of Resources	<u>\$ 26,381</u>	<u>\$ 73,507</u>	<u>\$ 25,330</u>	<u>\$ 136,384</u>	<u>\$ 261,602</u>
LIABILITIES					
Due to other funds			\$ 6,297		\$ 6,297
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>6,297</u>	<u>\$ -</u>	<u>6,297</u>
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources					
Total Liabilities and Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>6,297</u>	<u>-</u>	<u>6,297</u>
FUND BALANCES					
Committed	26,381	73,507	19,033	136,384	255,305
Total Fund Balances	<u>26,381</u>	<u>73,507</u>	<u>19,033</u>	<u>136,384</u>	<u>255,305</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 26,381</u>	<u>\$ 73,507</u>	<u>\$ 25,330</u>	<u>\$ 136,384</u>	<u>\$ 261,602</u>

2012 Auditor's Report

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, 2012

	Special Revenue Funds	Permanent Fund	Combining Totals
Revenues:			
Taxes	\$ 8,475		\$ 8,475
Charges for services	134,171		134,171
Interest and investment income	161	\$ 4,215	4,376
Miscellaneous		1,000	1,000
Total Revenues	<u>142,807</u>	<u>5,215</u>	<u>148,022</u>
Expenditures:			
Current operations:			
Public safety	40,749		40,749
Culture and recreation	63,438		63,438
Capital outlay	7,199		7,199
Total Expenditures	<u>111,386</u>	<u>-</u>	<u>111,386</u>
Excess revenues over expenditures	<u>31,421</u>	<u>5,215</u>	<u>36,636</u>
Other financing sources (uses):			
Transfers out	(14,675)		(14,675)
Total other financing sources (uses)	<u>(14,675)</u>	<u>-</u>	<u>(14,675)</u>
Net change in fund balances	16,746	5,215	21,961
Fund balances at beginning of year	<u>238,559</u>	<u>56,082</u>	<u>294,641</u>
Fund balances at end of year	<u>\$ 255,305</u>	<u>\$ 61,297</u>	<u>\$ 316,602</u>

2012 Auditor's Report

SCHEDULE B-1

TOWN OF KENSINGTON, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

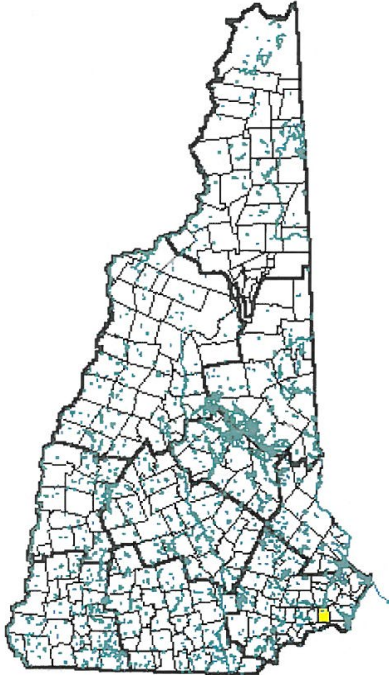
Governmental Funds - All Nonmajor Special Revenue Funds

For the Year Ended December 31, 2012

	Revolving Recreation Fund	Ambulance Revenue Fund	Police Special Detail Fund	Conservation Commission Fund	Total Nonmajor Special Revenue Funds
Revenues:					
Taxes				\$ 8,475	\$ 8,475
Charges for services	\$ 73,576	\$ 22,024	\$ 38,571		134,171
Interest and investment income		25		136	161
Total Revenues	<u>73,576</u>	<u>22,049</u>	<u>38,571</u>	<u>8,611</u>	<u>142,807</u>
Expenditures:					
Current operations:					
Public safety		1,817	38,933		40,750
Culture and recreation	63,438				63,438
Capital outlay			7,198		7,198
Total Expenditures	<u>63,438</u>	<u>1,817</u>	<u>46,131</u>	<u>-</u>	<u>111,386</u>
Excess revenues over (under) expenditures	<u>10,138</u>	<u>20,232</u>	<u>(7,560)</u>	<u>8,611</u>	<u>31,421</u>
Other financing sources (uses):					
Transfers out		(14,675)			(14,675)
Total other financing sources (uses)	<u>-</u>	<u>(14,675)</u>	<u>-</u>	<u>-</u>	<u>(14,675)</u>
Net change in fund balances	10,138	5,557	(7,560)	8,611	16,746
Fund balances at beginning of year	<u>16,243</u>	<u>67,950</u>	<u>26,593</u>	<u>127,773</u>	<u>238,559</u>
Fund balances at end of year	<u>\$ 26,381</u>	<u>\$ 73,507</u>	<u>\$ 19,033</u>	<u>\$ 136,384</u>	<u>\$ 255,305</u>

Kensington Profile

Kensington, NH



Community Contact
 Town of Kensington
 Board of Selectmen
 95 Amesbury Road
 Kensington, NH 03833

Telephone (603) 772-5423
Fax (603) 772-6841
E-mail kensington@kensingtontown.com
Web Site www.town.kensington.nh.us

Municipal Office Hours
 Administration: Monday through Thursday, 8:30 am - 1:30 pm;
 Town Clerk: Monday, 8:30 am - 12 noon, Tuesday, Thursday,
 8:30 am - 12 noon and 6 pm - 8 pm; Tax Collector: Monday,
 Thursday, 9 am - 12 noon, Wednesday, 9 am - 12 noon and
 6:30 pm - 8 pm; Assessor: Monday through Thursday,
 8:30 am - 1:30

County Rockingham
Labor Market Area Haverhill MA-NH NECTA Division, NH Portion
Tourism Region Seacoast
Planning Commission Rockingham
Regional Development Coastal Economic Development Corp.

Election Districts
 US Congress District 1
 Executive Council District 3
 State Senate District 23
 State Representative Rockingham County District 14

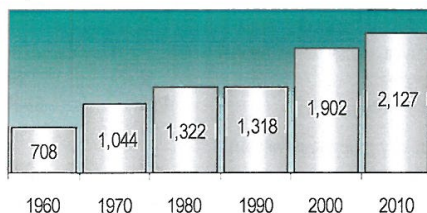
Incorporated: 1737

Origin: This town was once a parish of Hampton, and was incorporated in 1737 by Governor Jonathan Belcher of Massachusetts when New Hampshire was still part of that province. Of the 27 towns granted by Governor Belcher, only three were given names: Arlington, Peterborough, and Kensington, which was named for Edward Rich, Earl of Holland and Baron Kensington. England's Kensington, now a suburb of London, is the location of Kensington Palace, known for its beautiful public gardens. The palace was the birthplace of Queen Victoria, and the London home of Diana, Princess of Wales.

Villages and Place Names: Austin Corners, Brick School Corner, Eastman Corners, Five Corners, Lamprey Corners, Prescott Corner

Population, Year of the First Census Taken: 800 residents in 1790

Population Trends: Population change for Kensington was 1,416 over 50 years, from 708 in 1960 to 2,124 in 2010. The largest decennial percent



change was a 47 percent increase between 1960 and 1970; the second largest was a 44 percent increase between 1990 and 2000. The 2010 Census estimate for Kensington was 2,124 residents, which ranked 135th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2010 (US Census Bureau): 177.8 persons per square mile of land area. Kensington contains 11.9 square miles of land area and 0.01 square miles of inland water area.



Economic & Labor Market Information Bureau, NH Employment Security, 2011. Community Response Received 8/30/2011

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

Kensington Profile

MUNICIPAL SERVICES

Type of Government	Selectmen
Budget: Municipal Appropriations, 2008	\$1,375,988
Budget: School Appropriations, 2008	\$2,643,838
Zoning Ordinance	1959/10
Master Plan	2011
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Commission

Boards and Commissions

Elected:	Selectmen; Library; Checklist; Trust Funds; Cemetery; Grange Hall
Appointed:	Planning; Zoning; Conservation; Recreation; Sawyer/Kensington Trust; Building Safety

Public Library Kensington Public

EMERGENCY SERVICES

Police Department	Full-time
Fire Department	Volunteer
Emergency Medical Service	Volunteer

Nearest Hospital(s)	Distance	Staffed Beds
Exeter Hospital, Exeter	4 miles	97

UTILITIES

Electric Supplier	Unitil
Natural Gas Supplier	Northern Utilities
Water Supplier	Private wells

Sanitation	Private septic
Municipal Wastewater Treatment Plant	No
Solid Waste Disposal	
Curbside Trash Pickup	Municipal
Pay-As-You-Throw Program	No
Recycling Program	Voluntary

Telephone Company	Fairpoint, Comcast
Cellular Telephone Access	Yes
Cable Television Access	Yes
Public Access Television Station	No
High Speed Internet Service:	Business Yes
	Residential Yes

PROPERTY TAXES (NH Dept. of Revenue Administration)

2010 Total Tax Rate (per \$1000 of value)	\$18.87
2010 Equalization Ratio	107.3
2010 Full Value Tax Rate (per \$1000 of value)	\$20.12

2010 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	94.3%
Commercial Land and Buildings	2.1%
Public Utilities, Current Use, and Other	3.5%

HOUSING (ACS 2006-2010)

Total Housing Units	799
Single-Family Units, Detached or Attached	753
Units in Multiple-Family Structures:	
Two to Four Units in Structure	18
Five or More Units in Structure	0
Mobile Homes and Other Housing Units	28

DEMOGRAPHICS

(US Census Bureau)

Total Population	Community	County
2010	2,124	295,223
2000	1,902	278,748
1990	1,318	246,744
1980	1,322	190,345
1970	1,044	138,951

Demographics, American Community Survey (ACS) 2006-2010

Population by Gender	
Male	1,034
Female	1,119

Population by Age Group	
Under age 5	97
Age 5 to 19	503
Age 20 to 34	213
Age 35 to 54	844
Age 55 to 64	277
Age 65 and over	219
Median Age	43.7 years

Educational Attainment, population 25 years and over	
High school graduate or higher	94.3%
Bachelor's degree or higher	38.5%

INCOME, 2010 INFLATION ADJUSTED \$ (ACS 2006-2010)

Per capita income	\$39,837
Median 4-person family income	\$99,911
Median household income	\$96,477

Median Earnings, full-time, year-round workers	
Male	\$70,795
Female	\$43,125

Families below the poverty level	0.5%
----------------------------------	------

LABOR FORCE (NHES - ELMI)

Annual Average	2000	2010
Civilian labor force	1,093	1,154
Employed	1,061	1,086
Unemployed	32	68
Unemployment rate	2.9%	5.9%

EMPLOYMENT & WAGES (NHES - ELMI)

Annual Average Covered Employment	2000	2010
Goods Producing Industries		
Average Employment	64	24
Average Weekly Wage	\$580	\$667
Service Providing Industries		
Average Employment	165	187
Average Weekly Wage	\$748	\$909
Total Private Industry		
Average Employment	229	211
Average Weekly Wage	\$701	\$881
Government (Federal, State, and Local)		
Average Employment	22	67
Average Weekly Wage	\$197	\$646
Total, Private Industry plus Government		
Average Employment	251	278
Average Weekly Wage	\$657	\$825

n = indicates that data does not meet disclosure standards

Kensington Profile

EDUCATION AND CHILD CARE

Schools students attend:	Kensington operates grades K-5; grades 6-12 are part of Exeter Region Cooperative (Brentwood, East Kingston, Kensington, Newfields, Stratham, Exeter)			(NH Dept. of Education) District: SAU 16
Career Technology Center(s):	Seacoast School of Technology, Exeter			Region: 18
Educational Facilities	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1			
Grade Levels	K 1-5			
Total Enrollment	194			

2011 NH Licensed Child Care Facilities (DHHS – Bureau of Child Care Licensing): Total Facilities: 0 Total Capacity: 0

Nearest Community/Technical College: Great Bay

Nearest Colleges or Universities: University of NH

LARGEST BUSINESSES

Exeter & Hampton Electric
James R. Rosencrantz & Son

PRODUCT/SERVICE

Electric utility services
Farm, garden equipment

EMPLOYEES

ESTABLISHED

40
15+

TRANSPORTATION (distances estimated from city/town hall)

Road Access	US Routes	
	State Routes	84, 150
Nearest Interstate, Exit		I-95, Exit 1
	Distance	5 miles
Railroad		Yes
Public Transportation		No
Nearest Public Use Airport, General Aviation		
Hampton Airfield	Runway	2,100 ft. turf
Lighted? Yes	Navigation Aids?	No
Nearest Airport with Scheduled Service		
Manchester-Boston Regional	Distance	40 miles
Number of Passenger Airlines Serving Airport		6
Driving distance to select cities:		
Manchester, NH		34 miles
Portland, Maine		70 miles
Boston, Mass.		46 miles
New York City, NY		259 miles
Montreal, Quebec		289 miles

COMMUTING TO WORK

(ACS 2006-2010)

Workers 16 years and over	
Drove alone, car/truck/van	84.5%
Carpooled, car/truck/van	4.5%
Public transportation	1.1%
Walked	1.2%
Other means	1.8%
Worked at home	6.9%
Mean Travel Time to Work	30.5 minutes
Percent of Working Residents: ACS 2006-2010	
Working in community of residence	9.8%
Commuting to another NH community	59.4%
Commuting out-of-state	30.8%

RECREATION, ATTRACTIONS, AND EVENTS

X	Municipal Parks
	YMCA/YWCA
	Boys Club/Girls Club
	Golf Courses
	Swimming: Indoor Facility
	Swimming: Outdoor Facility
	Tennis Courts: Indoor Facility
	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
	Museums
	Cinemas
	Performing Arts Facilities
	Tourist Attractions
X	Youth Organizations (i.e., Scouts, 4-H)
X	Youth Sports: Baseball
X	Youth Sports: Soccer
	Youth Sports: Football
	Youth Sports: Basketball
	Youth Sports: Hockey
	Campgrounds
	Fishing/Hunting
	Boating/Marinas
	Snowmobile Trails
	Bicycle Trails
	Cross Country Skiing
	Beach or Waterfront Recreation Area
	Overnight or Day Camps
	Nearest Ski Area(s): Gunstock
	Other:



Emergency Alert System



Receive community information instantly! Sign up at Nixle.com today! It's quick, easy and secure.

The Kensington Police Department would like to invite you to join nixle.com to stay up to date on current issues. With emergency alerts, important advisories, community updates, and traffic information, you will receive up-to-date information impacting the areas near you by cell phone, e-mail and on the web.

Go to www.nixle.com and click "sign up free!" or text "Kensington" to 888777.

If you have any questions please call the Kensington Police Department at 772-2929

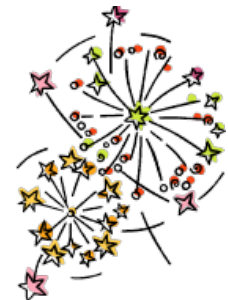
No charge, Message & Data rates may apply.



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Olde Home Days Celebration



**Dunk Tank
Pony Rides
Car Show
Road Race
Barbecue
Fireworks
Games
Bouncy Houses
Face Painting
Kick Ball
Home Run Derby
Lots of Contests**

Kensington's Celebration

